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April 28, 2017

VIA ETARIFF FILING

Honorable Kimberly D. Bose, Secretary
Federal Energy Regulatory Commission
888 First Street, N.E.
Washington, D.C. 20426

**Re: Golden Spread Electric Cooperative, Inc.
Docket No. ER17-____-000
Open Access Transmission Tariff Rate Change Filing
(Filing Type Code 280)**

Dear Secretary Bose:

Pursuant to Section 205 of the Federal Power Act (FPA) and Section 35.13(a)(2)(i) of the Federal Energy Regulatory Commission's (FERC or Commission) regulations, Golden Spread Electric Cooperative, Inc. (Golden Spread) hereby electronically submits for filing revisions to Attachment R – Formula Rate of its Open Access Transmission Tariff (OATT).

As described in greater detail herein, by this filing Golden Spread proposes *inter alia* to: update the formula rate template contained in Attachment R to create greater transparency to the data reported in its FERC Form No. 1, to simplify the template by consolidating plant and expense data into single schedules, to update information about delivery points, to revise allocation factors and ensure that each potential data point in the template (including data points currently with no values) has a corresponding allocation factor, to add worksheets that provide a better explanation of how the charges under the formula rate are derived, and to remove extraneous worksheets and data references. The changes proposed result in a nominal increase in aggregate revenue to Golden Spread for all service it provides under the OATT of approximately \$41,392/year. Golden Spread requests an effective date of June 27, 2017 (60 days after the date of filing), so as to accommodate implementation on July 1, 2017.¹

In support of its filing, Golden Spread states as follows:

¹ Golden Spread's formula rates are recalculated each June, with implementation of revised charges as of July 1.

I. COMMUNICATIONS

All communications and service related to this filing should be directed to the following:

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II. DESCRIPTION OF GOLDEN SPREAD AND OATT

Golden Spread is a non-profit electric generation and transmission cooperative organized under the Texas Electric Cooperative Corporation Act. Golden Spread's main corporate purpose is to supply cost effective and reliable wholesale electric power and energy to its sixteen Member cooperatives. Golden Spread supplies wholesale power to its sixteen Member cooperatives in the Southwest Power Pool ("SPP") and the Electric Reliability Council of Texas ("ERCOT").

Golden Spread's members provide electric service to about 230,000 retail electric meters serving member consumers located in the Panhandle, South Plains, and Edward Plateau regions of Texas, an area covering 24 percent of the state, and in the Panhandle of Oklahoma and in small portions of Southwestern Kansas and Southeastern Colorado. On June 18, 1987, the Commission determined that Golden Spread was a public utility subject to the Commission's jurisdiction and accepted Golden Spread's initial rates to provide wholesale full requirements service to its member systems pursuant to Section 205 of the FPA.

Golden Spread operated under a waiver of Order Nos. 888 and 889 and their progeny since open access began in 1996 because it owned limited and discrete facilities that do not form an integrated transmission grid. Golden Spread's owned facilities within the SPP region are comprised of facilities that Golden Spread has financed and/or constructed (as needed) on behalf of its requesting members ("Special Facilities") that are used to supply the loads of the specific member participating in what is referred to as "Rider A" of Golden Spread's requirements wholesale power contract with its member.² At present there are three Golden Spread members in the SPP region that participate in "Rider A."³

² "Rider A" is attached to Exhibit B, Schedule A of each cost-based wholesale power contract on file with the Commission.

³ The three members are Big Country Electric Cooperative, Inc., Greenbelt Electric Cooperative, Inc. and South Plains Electric Cooperative, Inc.

On May 17, 2011, Golden Spread received a good faith request for generator interconnection service over its Special Facilities, triggering an obligation set out in the Commission order granting waiver of Order No. 888 to file an OATT. Golden Spread subsequently submitted its OATT, which was accepted by the Commission on April 24, 2012.⁴ Golden Spread continues to operate under a waiver of Order No. 889 and its progeny. Golden Spread filed a generator interconnection agreement with the requesting party⁵ and began providing OATT point-to-point transmission service to its sole customer, a 20 MW generating facility interconnected to the South Plains Special Facilities on October 1, 2015. No other entity has requested generation interconnection or transmission service under Golden Spread's OATT.

Attachment R of Golden Spread's OATT is its Commission accepted transmission formula rate. This formula transmission rate has not changed since its inception. Under the protocols attached thereto, Golden Spread calculates charges under the formula rate annually, with rates effective July 1 through June 30 of the succeeding year. After distribution to its customer, interested parties and an annual meeting, Golden Spread submits an annual informational filing in Docket No. ER11-4304 *et al.* on an annual basis to reflect the charges for OATT service that will apply to each of the three participating members' Special Facilities for the coming rate year.

III. DESCRIPTION OF THE FILING

In the instant filing Golden Spread proposes changes to the formula rate template that is used to determine the annual charges for transmission service on the Special Facilities covered by its OATT. When initially filed, Golden Spread developed a formula rate template using the best data available, and without the benefit of operational experience with its formula, and to some extent, limited in terms of detailed data by its reporting of data in FERC Form No. 1. Subsequent improvements to the quality and granularity of data reported in FERC Form No. 1, as well as experience improving the formula rate template associated with cost-based requirements service provided to its members pursuant to its FERC-filed wholesale power contracts, led Golden Spread to improve and clarify its OATT formula transmission rate template.

As it is difficult to provide a clear explanatory redline of a Microsoft Excel spreadsheet, the specific proposed changes to the formula rate template included in Attachment R are provided in a narrative format as Attachment 1 to this filing. A clean version of the proposed changes to Attachment R has been provided as Attachment 2 to this filing. The proposed changes to the formula rate template can be summarized as follows:⁶

- a) Additional detail was added to the Summary page of the template (Schedule A-1.0) to list all O&M Expense Major Accounts and where applicable, to better match the FERC Form 1

⁴ *Golden Spread Electric Cooperative, Inc.*, 139 FERC ¶ 61,067 (2012).

⁵ See "Small Generator Interconnection Agreement between Golden Spread Electric Cooperative, Inc. and Pleasant Hill Wind Energy, LLC," (ETariff Version 3.0.0); *Golden Spread Electric Cooperative, Inc.*, Docket No. ER15-627-000 (unpublished letter order dated February 10, 2015).

⁶ This list is not intended to be a comprehensive list of changes. Please refer to Attachment 1 of this filing.

reporting of those same accounts, and other rows associated with data not used in the calculation of the formula rate were removed;

- b) Plant data schedules "Form 1 Plant" and "TransPlant" were consolidated into a single, comprehensive plant schedule (new Schedule B-1.0, previously Schedules B-1.0 and C-1.0). The new plant schedule parallels information reported on pages 204-207 of Golden Spread's FERC Form No. 1. An allocation factor was also added to all rows, irrespective of whether any actual amounts are booked to the corresponding accounts. Special Facilities that are not located in the SPP region (ERCOT region) were separated into an "Other" column to avoid confusion or consolidation with the costs included in the SPP-based charges;
- c) For similar reasons as described in item (b) above, expense data schedules "Form 1 Expense" and "TransExp" were consolidated into a single, comprehensive expense schedule (new Schedule C-1.0, previously Schedules D-1.0 and E-1.0). Additional detail was also added to reflect detail that Golden Spread reports on its Special Facilities in footnotes to its FERC Form No. 1 at pages 450.1 and 450.2. This information was previously derived only from Golden Spread's company records;
- d) The Allocation Factor Schedule (previously Schedule F-1.0, now Schedule D-1.0) was renamed and shows the development of the wages and salary allocator, a Special Facilities plant to transmission function ratio, a ratio of transmission & distribution plant to transmission & distribution plant allocated to transmission function, and a ratio of transmission & distribution expenses to transmission & distribution expenses allocated to transmission function. This information is derived from new Schedules B-1.0 and C-1.0. The Allocation Factor Schedule also includes detail on the derivation of other allocation factors used throughout the formula rate template;
- e) The Usage Schedule (previously Schedule G-1.0, now Schedule E-1.0) was revised to remove individual delivery point data. This data is now included in a new workpaper called "Usage WP";
- f) The Margin Schedule (previously Schedule H-1.0) was removed and detail associated with the calculation of margin was incorporated in new Schedule C-1.0;
- g) The Debt Schedule (previously Schedule I-1.0, now Schedule F-1.0) was simplified to move Special Facilities that are not located in the SPP region (ERCOT region) into an "Other" column to avoid confusion or consolidation with the costs included in the SPP-based charges;
- h) The Delivery Points Schedule (previously Schedule K-1.0, now Schedule G-1.0) was revised to match current delivery points of Golden Spread's members;
- i) All references to the template were updated to reflect changes to FERC Form No. 1 references and the template's schedule references.
- j) Columns were added to Schedules throughout the template to accommodate new Special Facilities should another member of Golden Spread in the SPP elect to participate in the "Rider A" program in the future.

In addition to the unpopulated version of the formula rate template, Golden Spread has prepared a populated version using 2015 FERC Form No. 1 data to demonstrate the changes to the formula rate. See Attachment 3. This version can be compared to the populated version that Golden Spread submitted to the Commission in an annual informational filing in Docket No. ER11-4304-001 on June 21, 2016.⁷ A revenue comparison between the existing charges produced by the currently accepted formula rate and charges that would result from the proposed changes to the formula rate is provided as Attachment 4 for demonstrative purposes only. This revenue comparison demonstrates an overall change of \$41,392 based on 2015 FERC Form No. 1 data. When Golden Spread initiates the upcoming formula rate update process to determine applicable charges for the period July 1, 2017 to June 30, 2018, it proposes to use the new version of the formula rate template and its 2016 FERC Form No. 1 to calculate prospective charges and, if accepted by the Commission, will use this version in its customer meeting and when it makes its annual informational filing no later than June 30, 2017, as required by the protocols contained in Attachment R.⁸

The revisions provide transparency to Golden Spread's OATT formula rate template and the unique characteristics of the charges for each of the Special Facilities charges contained therein. The proposed changes also provide a greater emphasis on correlating data used in the calculations to Golden Spread's FERC Form No. 1 in lieu of other company records. And finally, the revisions better reflect the cost of providing transmission service to its customers under the OATT.

IV. SUPPLEMENTAL INFORMATION RELATING TO THE RATE CHANGE PURSUANT TO 18 CFR § 35.13

With this filing, Golden Spread is submitting the information and materials required by 18 C.F.R. Part 35 for abbreviated rate schedule changes for small increases as well as all information required pursuant to Order No. 714 e-Tariff filing requirements. Additional general information required by subsection 35.13(b) is as follows:

- (1) Documents Submitted: This transmittal letter, a change log of all proposed revisions to the formula rate template as Attachment 1, an unpopulated version of the proposed formula rate template as Attachment 2, a populated version of the proposed formula rate template using 2015 FERC Form No. 1 data as Attachment 3, a revenue comparison as Attachment 4, and all required ETariff XML metadata for the following rate schedules:
- (2) Proposed Effective Date: June 27, 2017, with new charges under the formula rate using 2016 FERC Form No. 1 applying as of July 1, 2017.
- (3) Names and Addresses of Persons Receiving Copies: A copy of this filing has been served on all OATT customers. Additionally, a copy of this filing has been posted on Golden Spread's transmission web page.
- (4) Brief Description of Rate Schedule Change: See Section III above.

⁷ See Elibrary Accession No. 20160621-5094.

⁸ See Attachment R, Section 2.c and 2.d.

- (5) Reasons for the Rate Schedule Change: See Section III above.
- (6) Showing that all Requisite Agreement has been Obtained: Golden Spread has rights pursuant to its OATT to seek application pursuant to Section 205 of the Federal Power Act for a rate change.
- (7) No costs or expenses in the proposed rates have been alleged or adjudicated in any administrative or judicial proceeding to be illegal, duplicative, or unnecessary costs that are demonstrably the product of discriminatory practices.
- (8) A Form of Notice has not been provided consistent with the Commission's practice of issuing electronic Combined Notices of Filing.

To the extent not provided, Golden Spread respectfully requests waiver of any such requirement or any other requirements set out in Part 35 that may apply to this small rate change application.

V. CONCLUSION

Golden Spread respectfully requests that the Commission accept the proffered amendments to Attachment R – Formula Rate to its OATT for filing and grant all requested waivers so as to be effective as of June 27, 2017.

If you have any questions, please do not hesitate to contact the undersigned at 202.640.2111.

Respectfully Submitted,



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Attachment 1

Golden Spread Electric Cooperative
Summary of Changes to the SPP Transmission Rates Template

Original Tab	Original Schedule	New Tab	New Schedule	Date of Change	Description of Change
Summary	A-1.0	Summary	A-1.0	4/20/2017	Rows were added to list all of the O&M Expense Major Accounts (Steam Power Generation, Regional Market, Customer Accounts, Customer Service) to match the Form 1 accounts and total. The row for Non Operating Income was removed. A column was added to accommodate a new SFA being added. References were updated to reflect changes in other schedule numbers.
Form 1 Plant	B-1.0	Plant	B-1.0	4/20/2017	Previous schedules B-1.0 and C-1.0 are combined into one new comprehensive schedule B-1.0 - Plant that incorporates all Form 1 Electric Plant In Service accounts from pages 204-207, including lines for SFA's in the relevant Transmission Plant and Distribution Plant accounts. Allocation Factors were added for every account where previously there were only Allocation Factors for the accounts that were populated. As accounting changes occur, the template needs to have all Form 1 accounts and corresponding Allocation Factors. A column for a new SFA was added. Non-SPP SFA's (Concho & Coleman) were combined into Other. Other also includes other transmission services, non-transmission and Taylor (non-SPP SFA).
TransPlnt	C-1.0	Plant	B-1.0	4/20/2017	Previous schedules B-1.0 and C-1.0 are combined into one new comprehensive schedule B-1.0 - Plant that incorporates all Form 1 Electric Plant In Service accounts from pages 204-207, including lines for SFA's in the relevant Transmission Plant and Distribution Plant accounts. Allocation Factors were added for every account where previously there were only Allocation Factors for the accounts that were populated. As accounting changes occur, the template needs to have all Form 1 accounts and corresponding Allocation Factors. A column for a new SFA was added. Non-SPP SFA's (Concho & Coleman) were combined into Other. Other also includes other transmission services, non-transmission and Taylor (non-SPP SFA).
Form1Exp	D-1.0	Expenses	C-1.0	4/20/2017	Previous schedules D-1.0 and E-1.0 were combined into one new comprehensive schedule C-1.0 - Expenses that incorporates all Form 1 Electric Operation and Maintenance Expenses from pages 320-323, including lines for SFA's in the relevant Transmission Expenses and Distribution Expenses accounts. Allocation Factors were added for every account where previously there were only Allocation Factors for the accounts that were populated. As accounting changes occur, the template needs to have all Form 1 accounts and corresponding Allocation Factors. Columns c – g in Transmission Expenses & Distribution Expenses are SFA inputs from the Foot Note Data of the Form 1, pages 450.1 & 450.2. These inputs were previously from GSEC company books and records. A column for a new SFA was added. Non-SPP SFA's (Concho & Coleman) were combined into Other. Other also includes other transmission services, non-transmission and Taylor (non-SPP SFA).
TransExp	E-1.0	Expenses	C-1.0	4/20/2017	Previous schedules D-1.0 and E-1.0 were combined into one new comprehensive schedule C-1.0 - Expenses that incorporates all Form 1 Electric Operation and Maintenance Expenses from pages 320-323, including lines for SFA's in the relevant Transmission Expenses and Distribution Expenses accounts. Allocation Factors were added for every account where previously there were only Allocation Factors for the accounts that were populated. As accounting changes occur, the template needs to have all Form 1 accounts and corresponding Allocation Factors. Columns c – g in Transmission Expenses & Distribution Expenses are SFA inputs from the Foot Note Data of the Form 1, pages 450.1 & 450.2. These inputs were previously from GSEC company books and records. A column for a new SFA was added. Non-SPP SFA's (Concho & Coleman) were combined into Other. Other also includes other transmission services, non-transmission and Taylor (non-SPP SFA).
AF	F-1.0	AF	D-1.0	4/20/2017	New Allocation Factors were added. Schedule B-1.0 - Plant, rows 107-133 show the development of plant related Allocation Factors. Schedule C-1.0 - Expenses, rows 261-267 show the development of the expense related Allocation Factors. Schedule D-1.0, rows 11-30 show the development of additional Allocation Factors.

Attachment 1

Golden Spread Electric Cooperative
Summary of Changes to the SPP Transmission Rates Template

Original Tab	Original Schedule	New Tab	New Schedule	Date of Change	Description of Change
Usage	G-1.0	Usage	E-1.0	4/20/2017	Removed the individual delivery points for each SFA and now have the total for each SFA – BCEC, GBEC, SPEC and a new SFA. Schedule was removed. The SFA margin calculations are now in Schedule C-1.0 - Expenses, rows 270-278.
Margin	H-1.0	N/A	N/A	4/20/2017	
Debt	I-1.0	Debt	F-1.0	4/20/2017	Sections for non-SPP SFA's were combined (Concho & Coleman) into one "Other" section. Other also includes other transmission services, non-transmission and Taylor (non-SPP SFA). Rows were added to accommodate a new SFA.
Sub WP	J-1.0	Sub WP	G-1.0	4/20/2017	No changes made.
Delivery Pts	K-1.0	Delivery Pts	H-1.0	4/20/2017	Changes made to match SSR delivery points and to reflect current delivery points.
Depreciation	L-1.0	Depreciation	I-1.0	4/20/2017	No changes made.
N/A	N/A	Usage WP	J-1.0	4/20/2017	New workpaper that is similar to the old Usage schedule and has all of the detail for each of the SFA's delivery points. Lines were added to accommodate for changes in the delivery points. A change was made to remove the actual usage for the OATT customer on SPEC and to add back in the contract usage.

ATTACHMENT R

Formula Rate

Golden Spread Electric Cooperative, Inc. Formula Rate Implementation Procedures

Section 1 Introduction

- a. Transmission Provider employs a formula rate to calculate on an annual basis charges applicable to service under this Tariff. The formula rate year (“Rate Year”) shall be the 12-month period that begins on July 1 of a calendar year and ends on June 30 of the next calendar year. The formula rate template and these Formula Rate Implementation Procedures (collectively, the “Formula Rate”) comprise Transmission Provider’s filed transmission rate.
- b. Transmission Provider’s facilities are comprised of transmission facilities that it owns on behalf of its member distribution cooperatives pursuant to Special Facilities Agreements on file with the Commission (“Special Facilities Agreements” or “SFAs”). Due to the nature of its limited system and the lack of integration among those SFAs, Transmission Provider’s Formula Rate separates charges applicable to any service into the following SFA zones:
 1. GSEC/Big Country Electric Cooperative – SPP
 2. GSEC/Greenbelt Electric Cooperative - SPP
 3. GSEC/South Plains Electric Cooperative – SPP

A customer shall be assessed charges based on the SFA zone in which it seeks service. Additional SFA zones may be added in the future in the event Transmission Provider acquires additional facilities.

Section 2 **Annual Update of Charges for Upcoming Rate Year**

- a. No later than June 1 of each year (or the next business day if June 1 is a weekend day or a holiday recognized by FERC), Transmission Provider shall provide interested parties with the Annual Update of Charges (“Annual Update”) to be effective during the next Rate Year. The Annual Update shall consist of a data-populated version of the Formula Rate template setting forth the charges for the next Rate Year and supporting documentation, including, but not limited to, fully functioning Excel® files (or other such native format files) and workpapers required to support, demonstrate and explain information upon which the Annual Update and the charges are based.
- b. The determination of the Annual Update shall adhere to (1) FERC’s Uniform System of Accounts (“USoA”), (2) FERC Form No. 1 reporting requirements as applicable, (3) any FERC ratemaking orders applicable to the Formula Rate, and (4) the accounting policies, practices, or procedures of Transmission Provider. In the event that any accounting policies, practices or procedures of the Transmission Provider are modified, and such modification affects the Annual Update, the Transmission Provider shall include in the information provided to interested parties pursuant to section 2.a. a detailed explanation of such modifications; notwithstanding the foregoing, a modification to an accounting policy, practice or procedure cannot supplant any Section 205 filing that may be required to change the Formula Rate.
- c. Each year, no later than June 30 (or the next business day if June 30 is not a business day), Transmission Provider shall convene a meeting to explain the

Annual Update for the next Rate Year. Interested parties and their respective representatives may seek information and clarifications from Transmission Provider about the Annual Update and the charges produced thereunder. The meeting may be held at Transmission Provider's office or via teleconference/webinar. Transmission Provider shall provide at least fourteen (14) calendar days' prior written notice of the meeting and will post details of the meeting on its website.

- d. Each year, no later than June 30 (or the next business day if June 30 is not a business day), Transmission Provider shall file with FERC the Annual Update ("Annual Informational Filing") and post the Annual Informational Filing on its website. The Annual Informational Filing shall not require action by FERC.

Section 3 **Annual Review Procedures**

- a. Upon issuance of the Annual Update and for a period of one hundred and twenty (120) calendar days thereafter, interested parties may serve information requests on Transmission Provider with respect to the Annual Update and the issues raised at the meeting. The deadline may be extended by mutual consent.
- b. Transmission Provider shall make a good faith effort to respond to any information requests within ten (10) business days after receipt. If a response requires additional time to prepare, Transmission Provider shall promptly inform the requesting party and shall provide the response as soon as possible, but in no event later than thirty (30) calendar days from the request. Responses shall be provided upon request to all interested parties via electronic mail.
- c. To the extent a dispute arises concerning an information request, Transmission Provider or an interested party may petition FERC to appoint an Administrative

Law Judge or use the Dispute Resolution Service to resolve the matter as a discovery master. The discovery master shall have the power to issue binding orders to resolve discovery disputes and compel the production of discovery relating to the formula for the Rate Year in question, as appropriate, in accordance with these Procedures and consistent with FERC's discovery rules.

d. Transmission Provider shall modify the Annual Update and resulting charges to reflect any changes that have been agreed upon. Transmission Provider shall provide interested parties with a revised Formula Rate charge calculation for the applicable Rate Year. Any agreed upon changes that require modification to the Annual Update shall be implemented in the next billing month after such modification is calculated. On the same bill, Transmission Provider shall calculate refunds or surcharges with interest, retroactive to the beginning of the Rate Year.

e. In the event information sought in the Annual Update process is deemed to be confidential, Transmission Provider may require a confidentiality agreement be executed to obtain such information and the recipients of such information shall treat such materials as non-public information provided in confidence.

Confidential materials may be used in connection with informal dispute resolution or other proceedings identified in section 4, below; provided, however, when so used, such response shall initially be filed under seal (unless the claim of confidentiality is waived), subject to a later determination by the presiding authority that the material is, in whole or in part, not entitled to confidential treatment.

Section 4 Informal Resolution Procedures and Challenges

- a. Unless the parties mutually agree otherwise, any interested party shall have up to one hundred and seventy-five (175) calendar days after the meeting to review the Annual Update and responses to information requests and thereafter notify Transmission Provider in writing of specific challenges to the Annual Update.
- b. Transmission Provider or an interested party may request, with at least ten (10) calendar days' written notice, that additional meetings be held to discuss specific areas of concern. Failure to notify Transmission Provider of a specific challenge in an Annual Update shall not bar pursuit of such issue(s) in a subsequent Annual Update.
- c. If non-executive representatives of Transmission Provider and the interested party are unable to resolve such specific challenge(s) within thirty (30) calendar days of written notification (or a longer period if the parties mutually agree to extend such period), senior management representatives of Transmission Provider and the challenging party, who have the authority to negotiate and settle such disputes, shall meet and attempt to resolve the specific challenges.
- d. If the senior management representatives are unable to resolve these specific challenges within thirty (30) calendar days after the dispute is referred to them (or a longer period if the parties mutually agree to extend such period), then the interested party with standing to do so may file a complaint with FERC with respect to the Annual Update. All parties shall undertake good faith efforts to resolve any disputes through the informal dispute resolution procedures described above before a complaint is filed with FERC. Failure to file a complaint regarding a specific challenge as to an Annual Update shall not bar pursuit of such

issue(s) or the filing of a challenge as to such issue(s) in a subsequent Annual Update.

- e. All information and correspondence concerning the Annual Update may be included in any proceeding concerning the Formula Rate initiated at FERC pursuant to the FPA, or in any proceeding before the U.S. Court of Appeals to review a FERC decision related to the Formula Rate.

Section 5 **Miscellaneous**

- a. In any proceeding ordered by FERC in response to a complaint, Transmission Provider shall have the ultimate burden of proof as to the justness and reasonableness of the charges resulting from its application of the Formula Rate, and as to whether it properly applied the Formula Rate and properly calculated the Annual Update pursuant to the Formula Rate.
- b. Nothing in these Implementation Procedures shall be deemed to limit in any way the right of the Transmission Provider or any interested party with standing to file a request for relief under FPA Sections 205, 206, or 306 and FERC's regulations to change the Formula Rate. Such party may challenge the continuing reasonableness of the Formula Rate or the charges produced thereby.
- c. In the event that the Transmission Provider identifies an error in the Annual Update, its FERC Form No. 1 or any data used as an input to the Formula Rate, or is required by applicable law or a court or regulatory body to correct an error, and such error affects the revenue requirement under the Formula Rate for a particular Rate Year, the Transmission Provider shall correct such error in good faith and without regard to whether the correction increase or decreases the Transmission Provider's revenue requirement.

GOLDEN SPREAD ELECTRIC COOPERATIVE

2016 SPP Transmission Rates

REVISED TEMPLATE - BLANK

April 28, 2017

Golden Spread Electric Cooperative
Summary of SPP Transmission Revenue Requirement

		a	b	c	d	e	f	g
					Allocation to SPP Transmission			
	Reference	Total GSEC	Other	Total SPP Trans	Big Country	Greenbelt	South Plains	New SFA
	-----	-----	-----	-----	-----	-----	-----	-----
1	Steam Power Generation	Schedule C-1.0, Line 21	\$ -	-	-	-	-	-
2	Other Power Generation	Schedule C-1.0, Line 41	\$ -	-	-	-	-	-
3	Other Power Supply	Schedule C-1.0, Line 49	\$ -	-	-	-	-	-
4	Transmission O&M	Schedule C-1.0, Line 109	\$ -	-	-	-	-	-
5	Regional Market	Schedule C-1.0, Line 130	\$ -	-	-	-	-	-
6	Distribution O&M	Schedule C-1.0, Line 168	\$ -	-	-	-	-	-
7	Customer Accounts	Schedule C-1.0, Line 176	\$ -	-	-	-	-	-
8	Customer Service	Schedule C-1.0, Line 183	\$ -	-	-	-	-	-
9	Sales	Schedule C-1.0, Line 190	\$ -	-	-	-	-	-
10	Admin & General	Schedule C-1.0, Line 218	\$ -	-	-	-	-	-
11	Depreciation	Schedule C-1.0, Line 236	\$ -	-	-	-	-	-
12	Taxes other than IC	Schedule C-1.0, Line 243	\$ -	-	-	-	-	-
13	Interest Expense	Schedule C-1.0, Line 252	\$ -	-	-	-	-	-
14	Total Cost of Service	Sum Line 1 to Line 13	\$ -	-	-	-	-	-
15	Margin	Schedule C-1.0, Line 255	\$ -	-	-	-	-	-
16	Total Revenue Requirement	L15 + L16	\$ -	-	-	-	-	-
17								
18	Billing Units	Schedule E-1.0, L, L6, L, L	kW mon	-	-	-	-	-
19								
20								
21	<u>Rate</u>							
22	Annual	Line 23 * 12	\$/kW/yr	-	-	-	-	-
23	Monthly	Line 16 / Line 18	\$/kW/mon	-	-	-	-	-
24	Weekly	Line 22 / 52	\$/kW/week	-	-	-	-	-
25	Daily	Line 24 / 5	\$/kW/day	-	-	-	-	-
26	Hourly	Line 25 / 16	\$/kW/hour	-	-	-	-	-

Golden Spread Electric Cooperative
Summary of 12/31/2015 Plant Accounts

Note: Data from FERC Form 1 and company's books and records

	Reference	a Form 1 Total	b AF	c BIG COUNTRY		d GREENBELT		e SOUTH PLAINS		f New SFA		g OTHER	h SPP	i ERCOT	j Total
				3 SPP	4 ERCOT	5 SPP	6 ERCOT	7 SPP	8 ERCOT	9 SPP	10 ERCOT				
1 Intangible Plant															
2	301 Organization	p205, L2	101	-	-	-	-	-	-	-	-	-	-	-	-
3	302 Franchises & Consents	p205, L3	101	-	-	-	-	-	-	-	-	-	-	-	-
4	303 Misc Intangible Plant	p205, L4	101	-	-	-	-	-	-	-	-	-	-	-	-
5	Total		-	-	-	-	-	-	-	-	-	-	-	-	-
7 Steam Production Plant															
8	310 Land & Land Rights	p205, L8	101	-	-	-	-	-	-	-	-	-	-	-	-
9	311 Structures & Improvements	p205, L9	101	-	-	-	-	-	-	-	-	-	-	-	-
10	312 Boiler Plant Equipment	p205, L10	101	-	-	-	-	-	-	-	-	-	-	-	-
11	313 Engines & Engine-Driven Generators	p205, L11	101	-	-	-	-	-	-	-	-	-	-	-	-
12	314 Turbogenerator Units	p205, L12	101	-	-	-	-	-	-	-	-	-	-	-	-
13	315 Accessory Electric Equipment	p205, L13	101	-	-	-	-	-	-	-	-	-	-	-	-
14	316 Misc Power Plant Equipment	p205, L14	101	-	-	-	-	-	-	-	-	-	-	-	-
15	317 Asset Retirement Costs for Steam Production	p205, L15	101	-	-	-	-	-	-	-	-	-	-	-	-
16	Total		-	-	-	-	-	-	-	-	-	-	-	-	-
18 Other Production Plant															
19	340 Land & Land Rights	p205, L37	101	-	-	-	-	-	-	-	-	-	-	-	-
20	341 Structures & Improvements	p205, L38	101	-	-	-	-	-	-	-	-	-	-	-	-
21	342 Fuel Holders, Products & Accessories	p205, L39	101	-	-	-	-	-	-	-	-	-	-	-	-
22	343 Prime Movers	p205, L40	101	-	-	-	-	-	-	-	-	-	-	-	-
23	344 Generators	p205, L41	101	-	-	-	-	-	-	-	-	-	-	-	-
24	345 Accessory Electric Equipment	p205, L42	101	-	-	-	-	-	-	-	-	-	-	-	-
25	346 Misc Power Plant Equipment	p205, L43	101	-	-	-	-	-	-	-	-	-	-	-	-
26	347 Asset Retirement Costs for Other Production	p205, L44	101	-	-	-	-	-	-	-	-	-	-	-	-
27	Total		-	-	-	-	-	-	-	-	-	-	-	-	-
29 Transmission Plant															
30	350 Land & Land Rights	p207, L48	108	-	-	-	-	-	-	-	-	-	-	-	-
31	350 SFA Land & Land Rights SFA		100	-	-	-	-	-	-	-	-	-	-	-	-
32	352 Structures & Improvements	p207, L49	108	-	-	-	-	-	-	-	-	-	-	-	-
33	352 SFA Structures & Improvements SFA		100	-	-	-	-	-	-	-	-	-	-	-	-
34	353 Station Equipment (Other)	p207, L50 - L35 - L36	108	-	-	-	-	-	-	-	-	-	-	-	-
35	353 SFA Station Equipment SFA		100	-	-	-	-	-	-	-	-	-	-	-	-
36	353 SCADA SCADA		103	-	-	-	-	-	-	-	-	-	-	-	-
37	353 SCADA SFA SCADA SFA		100	-	-	-	-	-	-	-	-	-	-	-	-
38	354 Towers & Fixtures	p207, L51	108	-	-	-	-	-	-	-	-	-	-	-	-
39	354 SFA Towers & Fixtures SFA		100	-	-	-	-	-	-	-	-	-	-	-	-
40	355 Poles & Fixtures	p207, L52	108	-	-	-	-	-	-	-	-	-	-	-	-
41	355 SFA Poles & Fixtures SFA		100	-	-	-	-	-	-	-	-	-	-	-	-
42	356 Overhead Conductors & Devices	p207, L53	108	-	-	-	-	-	-	-	-	-	-	-	-
43	356 SFA Overhead Conductors & Devices SFA		100	-	-	-	-	-	-	-	-	-	-	-	-
44	357 Underground Conduit	p207, L54	108	-	-	-	-	-	-	-	-	-	-	-	-
45	357 SFA Underground Conduit SFA		100	-	-	-	-	-	-	-	-	-	-	-	-
46	358 Underground Conductors & Devices	p207, L55	108	-	-	-	-	-	-	-	-	-	-	-	-
47	358 SFA Underground Conductors & Devices SFA		100	-	-	-	-	-	-	-	-	-	-	-	-
48	359 Roads & Trails	p207, L56	108	-	-	-	-	-	-	-	-	-	-	-	-
49	359 SFA Roads & Trails SFA		100	-	-	-	-	-	-	-	-	-	-	-	-
50	359.1 Asset Retirement Costs for Trans Plant	p207, L57	108	-	-	-	-	-	-	-	-	-	-	-	-
51	359.1 SFA Asset Retirement Costs for Trans Plant SFA		100	-	-	-	-	-	-	-	-	-	-	-	-
52	Total		-	-	-	-	-	-	-	-	-	-	-	-	-
53															

Golden Spread Electric Cooperative
Summary of 12/31/2015 Plant Accounts

Note: Data from FERC Form 1 and company's books and records

	Reference	a Form 1 Total	b AF	c		d		e		f		g		h		i		j		k		l SPP	m ERCOT	n Total
				BIG COUNTRY		GREENBELT		SOUTH PLAINS		New SFA		OTHER		SPP		ERCOT		OTHER						
				SPP	ERCOT	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT					
54	Distribution Plant																							
55	360 Land & Land Rights	p207, L60	-																			-	-	-
56	360 SFA Land & Land Rights SFA		-	100																		-	-	-
57	361 Structures & Improvements	p207, L61	-	101																		-	-	-
58	361 SFA Structures & Improvements SFA		-	100																		-	-	-
59	362 Station Equipment	p207, L62	-	101																		-	-	-
60	362 SFA Station Equipment SFA		-	100																		-	-	-
61	363 Storage Battery Equipment	p207, L63	-	101																		-	-	-
62	363 SFA Storage Battery Equipment SFA		-	100																		-	-	-
63	364 Poles, Towers & Fixtures	p207, L64	-	101																		-	-	-
64	364 SFA Poles, Towers & Fixtures SFA		-	100																		-	-	-
65	365 Overhead Conductors & Devices	p207, L65	-	101																		-	-	-
66	365 SFA Overhead Conductors & Devices SFA		-	100																		-	-	-
67	366 Underground Conduit	p207, L66	-	101																		-	-	-
68	366 SFA Underground Conduit SFA		-	100																		-	-	-
69	367 Underground Conductors & Devices	p207, L67	-	101																		-	-	-
70	367 SFA Underground Conductors & Devices SFA		-	100																		-	-	-
71	368 Line Transformers	p207, L68	-	101																		-	-	-
72	368 SFA Line Transformers SFA		-	100																		-	-	-
73	369 Services	p207, L69	-	101																		-	-	-
74	370 Meters	p207, L70	-	101																		-	-	-
75	371 Installations on Customer Premises	p207, L71	-	101																		-	-	-
76	372 Leased Property on Customer Premises	p207, L72	-	101																		-	-	-
77	373 Street Lighting & Signal Systems	p207, L73	-	101																		-	-	-
78	374 Asset Retirement Costs for Dist Plant	p207, L74	-	101																		-	-	-
79	Total		-																			-	-	-
80																								
81	Regional Transmission & Market Operation Plant																							
82	380 Land & Land Rights	p207, L77	-	101																		-	-	-
83	381 Structures & Improvements	p207, L78	-	101																		-	-	-
84	382 Computer Hardware	p207, L79	-	101																		-	-	-
85	383 Computer Software	p207, L80	-	101																		-	-	-
86	384 Communication Equipment	p207, L81	-	101																		-	-	-
87	385 Misc Regional Transmission & Market Operation Plant	p207, L82	-	101																		-	-	-
88	386 Asset Retirement Costs for Regional Transmission & Mar	p207, L83	-	101																		-	-	-
89	Total		-																			-	-	-
90																								
91	General Plant																							
92	389 Land & Land Rights	p207, L86	-	107																		-	-	-
93	390 Structures & Improvements	p207, L87	-	107																		-	-	-
94	391 Office Furniture & Equipment	p207, L88	-	107																		-	-	-
95	392 Transportation Equipment	p207, L89	-	107																		-	-	-
96	393 Stores Equipment	p207, L90	-	107																		-	-	-
97	394 Tools, Shop & Garage Equipment	p207, L91	-	107																		-	-	-
98	395 Laboratory Equipment	p207, L92	-	107																		-	-	-
99	396 Power Operated Equipment	p207, L93	-	107																		-	-	-
100	397 Communication Equipment	p207, L94	-	107																		-	-	-
101	398 Miscellaneous Equipment	p207, L95	-	107																		-	-	-
102	399 Other Tangible Property	p207, L97	-	107																		-	-	-
103	399.1 Asset Retirement Costs for General Plant	p207, L98	-	107																		-	-	-
104	Total		-																			-	-	-
105																								
106	Total Electric Plant		-																			-	-	-
107	Investment Ratio		109		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Golden Spread Electric Cooperative
Summary of 12/31/2015 Plant Accounts

Note: Data from FERC Form 1 and company's books and records

	a	b	c	d	e	f	g	h	i	j	k	l	m	n
Reference	Form 1 Total	AF	BIG COUNTRY		GREENBELT		SOUTH PLAINS		New SFA		OTHER	SPP	ERCOT	Total
			SPP	ERCOT	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT				
108														
109	Total SFA Direct	-	100	-	-	-	-	-	-	-	-	-	-	-
110														
111	Transmission Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
112	Less: Gen Step-Up	-	-	-	-	-	-	-	-	-	-	-	-	-
113	Transmission Plant w/o Gen Step-Up	-	-	-	-	-	-	-	-	-	-	-	-	-
114	Investment Ratio		201	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
115														
116	Transmission Plant w/o Gen Step-Up	-	-	-	-	-	-	-	-	-	-	-	-	-
117	Less: 350 & 359	-	-	-	-	-	-	-	-	-	-	-	-	-
118	Trans Plant less 350 & 359	-	-	-	-	-	-	-	-	-	-	-	-	-
119	Investment Ratio		202	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
120														
121	Trans Plant - Accts 355 & 356	-	-	-	-	-	-	-	-	-	-	-	-	-
122	Investment Ratio		209	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
123														
124	Total Distribution Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
125	Less: 360	-	-	-	-	-	-	-	-	-	-	-	-	-
126	Total Dist Plant less 360	-	-	-	-	-	-	-	-	-	-	-	-	-
127	Investment Ratio		203	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
128														
129	Dist Plant - Acct 362	-	-	-	-	-	-	-	-	-	-	-	-	-
130	Investment Ratio		210	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
131														
132	Trans & Dist Plant less 350, 359 & 360	-	-	-	-	-	-	-	-	-	-	-	-	-
133	Investment Ratio		205	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Note: Data from FERC Form 1 and company's books and records

		o	p	q	r	s	t	u	v	w	x	y	z	aa
		BIG COUNTRY		GREENBELT		SOUTH PLAINS		New SFA		OTHER				
AF		SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans		SPP Trans	ERCOT Trans	Total	
		3	4	5	6	7	8	9	10					
1	<u>Intangible Plant</u>													
2	301 Organization	302	-	-	-	-	-	-	-	-	-	-	-	
3	302 Franchises & Consents	302	-	-	-	-	-	-	-	-	-	-	-	
4	303 Misc Intangible Plant	302	-	-	-	-	-	-	-	-	-	-	-	
5	Total		-	-	-	-	-	-	-	-	-	-	-	
6														
7	<u>Steam Production Plant</u>													
8	310 Land & Land Rights	302	-	-	-	-	-	-	-	-	-	-	-	
9	311 Structures & Improvements	302	-	-	-	-	-	-	-	-	-	-	-	
10	312 Boiler Plant Equipment	302	-	-	-	-	-	-	-	-	-	-	-	
11	313 Engines & Engine-Driven Generators	302	-	-	-	-	-	-	-	-	-	-	-	
12	314 Turbogenerator Units	302	-	-	-	-	-	-	-	-	-	-	-	
13	315 Accessory Electric Equipment	302	-	-	-	-	-	-	-	-	-	-	-	
14	316 Misc Power Plant Equipment	302	-	-	-	-	-	-	-	-	-	-	-	
15	317 Asset Retirement Costs for Steam Production	302	-	-	-	-	-	-	-	-	-	-	-	
16	Total		-	-	-	-	-	-	-	-	-	-	-	
17														
18	<u>Other Production Plant</u>													
19	340 Land & Land Rights	302	-	-	-	-	-	-	-	-	-	-	-	
20	341 Structures & Improvements	302	-	-	-	-	-	-	-	-	-	-	-	
21	342 Fuel Holders, Products & Accessories	302	-	-	-	-	-	-	-	-	-	-	-	
22	343 Prime Movers	302	-	-	-	-	-	-	-	-	-	-	-	
23	344 Generators	302	-	-	-	-	-	-	-	-	-	-	-	
24	345 Accessory Electric Equipment	302	-	-	-	-	-	-	-	-	-	-	-	
25	346 Misc Power Plant Equipment	302	-	-	-	-	-	-	-	-	-	-	-	
26	347 Asset Retirement Costs for Other Production	302	-	-	-	-	-	-	-	-	-	-	-	
27	Total		-	-	-	-	-	-	-	-	-	-	-	
28														
29	<u>Transmission Plant</u>													
30	350 Land & Land Rights	300	-	-	-	-	-	-	-	-	-	-	-	
31	350 SFA Land & Land Rights SFA	300	-	-	-	-	-	-	-	-	-	-	-	
32	352 Structures & Improvements	300	-	-	-	-	-	-	-	-	-	-	-	
33	352 SFA Structures & Improvements SFA	300	-	-	-	-	-	-	-	-	-	-	-	
34	353 Station Equipment (Other)	300	-	-	-	-	-	-	-	-	-	-	-	
35	353 SFA Station Equipment SFA	300	-	-	-	-	-	-	-	-	-	-	-	
36	353 SCADA SCADA	300	-	-	-	-	-	-	-	-	-	-	-	
37	353 SCADA SFA SCADA SFA	300	-	-	-	-	-	-	-	-	-	-	-	
38	354 Towers & Fixtures	300	-	-	-	-	-	-	-	-	-	-	-	
39	354 SFA Towers & Fixtures SFA	300	-	-	-	-	-	-	-	-	-	-	-	
40	355 Poles & Fixtures	300	-	-	-	-	-	-	-	-	-	-	-	
41	355 SFA Poles & Fixtures SFA	300	-	-	-	-	-	-	-	-	-	-	-	
42	356 Overhead Conductors & Devices	300	-	-	-	-	-	-	-	-	-	-	-	
43	356 SFA Overhead Conductors & Devices SFA	300	-	-	-	-	-	-	-	-	-	-	-	
44	357 Underground Conduit	300	-	-	-	-	-	-	-	-	-	-	-	
45	357 SFA Underground Conduit SFA	300	-	-	-	-	-	-	-	-	-	-	-	
46	358 Underground Conductors & Devices	300	-	-	-	-	-	-	-	-	-	-	-	
47	358 SFA Underground Conductors & Devices SFA	300	-	-	-	-	-	-	-	-	-	-	-	
48	359 Roads & Trails	300	-	-	-	-	-	-	-	-	-	-	-	
49	359 SFA Roads & Trails SFA	300	-	-	-	-	-	-	-	-	-	-	-	
50	359.1 Asset Retirement Costs for Trans Plant	300	-	-	-	-	-	-	-	-	-	-	-	
51	359.1 SFA Asset Retirement Costs for Trans Plant SFA	300	-	-	-	-	-	-	-	-	-	-	-	
52	Total		-	-	-	-	-	-	-	-	-	-	-	
53														

Note: Data from FERC Form 1 and company's books and records

		o	p	q	r	s	t	u	v	w	x	y	z	aa
		BIG COUNTRY		GREENBELT		SOUTH PLAINS		New SFA		OTHER				
AF		SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans		SPP Trans	ERCOT Trans	Total	
54	Distribution Plant													
55	360 Land & Land Rights	301	-	-	-	-	-	-	-	-	-	-	-	-
56	360 SFA Land & Land Rights SFA	301	-	-	-	-	-	-	-	-	-	-	-	-
57	361 Structures & Improvements	301	-	-	-	-	-	-	-	-	-	-	-	-
58	361 SFA Structures & Improvements SFA	301	-	-	-	-	-	-	-	-	-	-	-	-
59	362 Station Equipment	301	-	-	-	-	-	-	-	-	-	-	-	-
60	362 SFA Station Equipment SFA	301	-	-	-	-	-	-	-	-	-	-	-	-
61	363 Storage Battery Equipment	302	-	-	-	-	-	-	-	-	-	-	-	-
62	363 SFA Storage Battery Equipment SFA	302	-	-	-	-	-	-	-	-	-	-	-	-
63	364 Poles, Towers & Fixtures	302	-	-	-	-	-	-	-	-	-	-	-	-
64	364 SFA Poles, Towers & Fixtures SFA	302	-	-	-	-	-	-	-	-	-	-	-	-
65	365 Overhead Conductors & Devices	302	-	-	-	-	-	-	-	-	-	-	-	-
66	365 SFA Overhead Conductors & Devices SFA	302	-	-	-	-	-	-	-	-	-	-	-	-
67	366 Underground Conduit	302	-	-	-	-	-	-	-	-	-	-	-	-
68	366 SFA Underground Conduit SFA	302	-	-	-	-	-	-	-	-	-	-	-	-
69	367 Underground Conductors & Devices	302	-	-	-	-	-	-	-	-	-	-	-	-
70	367 SFA Underground Conductors & Devices SFA	302	-	-	-	-	-	-	-	-	-	-	-	-
71	368 Line Transformers	302	-	-	-	-	-	-	-	-	-	-	-	-
72	368 SFA Line Transformers SFA	302	-	-	-	-	-	-	-	-	-	-	-	-
73	369 Services	302	-	-	-	-	-	-	-	-	-	-	-	-
74	370 Meters	302	-	-	-	-	-	-	-	-	-	-	-	-
75	371 Installations on Customer Premises	302	-	-	-	-	-	-	-	-	-	-	-	-
76	372 Leased Property on Customer Premises	302	-	-	-	-	-	-	-	-	-	-	-	-
77	373 Street Lighting & Signal Systems	302	-	-	-	-	-	-	-	-	-	-	-	-
78	374 Asset Retirement Costs for Dist Plant	302	-	-	-	-	-	-	-	-	-	-	-	-
79	Total		-	-	-	-	-	-	-	-	-	-	-	-
80														
81	Regional Transmission & Market Operation Plant													
82	380 Land & Land Rights	302	-	-	-	-	-	-	-	-	-	-	-	-
83	381 Structures & Improvements	302	-	-	-	-	-	-	-	-	-	-	-	-
84	382 Computer Hardware	302	-	-	-	-	-	-	-	-	-	-	-	-
85	383 Computer Software	302	-	-	-	-	-	-	-	-	-	-	-	-
86	384 Communication Equipment	302	-	-	-	-	-	-	-	-	-	-	-	-
87	385 Misc Regional Transmission & Market Operation Plant	302	-	-	-	-	-	-	-	-	-	-	-	-
88	386 Asset Retirement Costs for Regional Transmission & Marl	302	-	-	-	-	-	-	-	-	-	-	-	-
89	Total		-	-	-	-	-	-	-	-	-	-	-	-
90														
91	General Plant													
92	389 Land & Land Rights	305	-	-	-	-	-	-	-	-	-	-	-	-
93	390 Structures & Improvements	305	-	-	-	-	-	-	-	-	-	-	-	-
94	391 Office Furniture & Equipment	305	-	-	-	-	-	-	-	-	-	-	-	-
95	392 Transportation Equipment	305	-	-	-	-	-	-	-	-	-	-	-	-
96	393 Stores Equipment	305	-	-	-	-	-	-	-	-	-	-	-	-
97	394 Tools, Shop & Garage Equipment	305	-	-	-	-	-	-	-	-	-	-	-	-
98	395 Laboratory Equipment	305	-	-	-	-	-	-	-	-	-	-	-	-
99	396 Power Operated Equipment	305	-	-	-	-	-	-	-	-	-	-	-	-
100	397 Communication Equipment	305	-	-	-	-	-	-	-	-	-	-	-	-
101	398 Miscellaneous Equipment	305	-	-	-	-	-	-	-	-	-	-	-	-
102	399 Other Tangible Property	305	-	-	-	-	-	-	-	-	-	-	-	-
103	399.1 Asset Retirement Costs for General Plant	305	-	-	-	-	-	-	-	-	-	-	-	-
104	Total		-	-	-	-	-	-	-	-	-	-	-	-
105														
106	Total Electric Plant		-	-	-	-	-	-	-	-	-	-	-	-
107	Investment Ratio											0.00%	0.00%	

Note: Data from FERC Form 1 and company's books and records

	o	p	q	r	s	t	u	v	w	x	y	z	aa
	BIG COUNTRY		GREENBELT		SOUTH PLAINS		New SFA		OTHER				
	AF	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans		SPP Trans	ERCOT Trans	Total
	----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
108													
109		-	-	-	-	-	-	-	-	-			
110													
111		-	-	-	-	-	-	-	-	-	-	-	-
112		-	-	-	-	-	-	-	-	-	-	-	-
113		-	-	-	-	-	-	-	-	-	-	-	-
114													
115													
116		-	-	-	-	-	-	-	-	-	-	-	-
117		-	-	-	-	-	-	-	-	-	-	-	-
118		-	-	-	-	-	-	-	-	-	-	-	-
119		213	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
120													
121		-	-	-	-	-	-	-	-	-	-	-	-
122		214	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
123													
124		-	-	-	-	-	-	-	-	-	-	-	-
125		-	-	-	-	-	-	-	-	-	-	-	-
126		-	-	-	-	-	-	-	-	-	-	-	-
127		215	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
128													
129		-	-	-	-	-	-	-	-	-	-	-	-
130		216	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
131													
132		-	-	-	-	-	-	-	-	-	-	-	-
133		217	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	

Golden Spread Electric Cooperative
 Summary 12/31/2015 Operating Expenses

Note: Data from FERC Form 1 and company's books and records

		a	b	c	d	e	f	g
		Form 1 Total	AF	BIG COUNTRY SFA Total	GREENBELT SFA Total	SOUTH PLAINS SFA Total	New SFA SFA Total	OTHER
		-----	----	3	5	7	9	11
1	<u>Steam Power Generation - Operation</u>							
2	500 Operation Supervision & Eng	p320, L4	101	-	-	-	-	-
3	501 Fuel	p320, L5	101	-	-	-	-	-
4	502 Steam Expenses	p320, L6	101	-	-	-	-	-
5	503 Steam from Other Sources	p320, L7	101	-	-	-	-	-
6	504 Less Steam Transferred-Cr	p320, L8	101	-	-	-	-	-
7	505 Electric Expenses	p320, L9	101	-	-	-	-	-
8	506 Misc Steam Power Expenses	p320, L10	101	-	-	-	-	-
9	507 Rents	p320, L11	101	-	-	-	-	-
10	509 Allowances	p320, L12	101	-	-	-	-	-
11	Total							
12								
13	<u>Steam Power Generation - Maintenance</u>							
14	510 Maintenance Supervision & Eng	p320, L15	101	-	-	-	-	-
15	511 Maintenance of Structures	p320, L16	101	-	-	-	-	-
16	512 Maintenance of Boiler Plant	p320, L17	101	-	-	-	-	-
17	513 Maintenance of Electric Plant	p320, L18	101	-	-	-	-	-
18	514 Maintenance of Misc Steam Plant	p320, L19	101	-	-	-	-	-
19	Total							
20								
21	Total Steam Power Generation O&M Expenses							
22								
23								
24	<u>Other Power Generation - Operation</u>							
25	546 Operation Supervision & Eng	p321, L62	101	-	-	-	-	-
26	547 Fuel	p321, L63	101	-	-	-	-	-
27	548 Generation Expense	p321, L64	101	-	-	-	-	-
28	549 Misc Other Power Generation Expenses	p321, L65	101	-	-	-	-	-
29	550 Rents	p321, L66	101	-	-	-	-	-
30	Total							
31								
32								
33	<u>Other Power Generation - Maintenance</u>							
34	551 Maintenance Supervision & Eng	p321, L69	101	-	-	-	-	-
35	552 Maintenance of Structures	p321, L70	101	-	-	-	-	-
36	553 Maintenance of Generating & Electric Plant	p321, L71	101	-	-	-	-	-
37	554 Maintenance of Misc Other Power Generation Plant	p321, L72	101	-	-	-	-	-
38	Total							
39								
40								
41	Total Other Power Generation O&M Expenses							
42								
43								
44	<u>Other Power Supply Expense</u>							
45	555 Purchased Power	p321, L76	101	-	-	-	-	-
46	556 SCADA	p321, L77 - L47	102	-	-	-	-	-
47	556 Load Control		101	-	-	-	-	-
48	557 Other Expense (Letter of Credit)	p321, L78	101	-	-	-	-	-
49	Total							
50								

Golden Spread Electric Cooperative
Summary 12/31/2015 Operating Expenses

Note: Data from FERC Form 1 and company's books and records

		a	b	c	d	e	f	g
		Form 1 Total	AF	BIG COUNTRY SFA Total	GREENBELT SFA Total	SOUTH PLAINS SFA Total	New SFA SFA Total	OTHER
51								
52	<u>Transmission Expenses - Operation</u>							
53	560 Operation Supervision & Eng	p321, L83	102	-	-	-	-	-
54	560 SFA Operation Supervision & Eng SFA		100	-	-	-	-	-
55	561.1 Load Dispatch - Reliability	p321, L85	101	-	-	-	-	-
56	561.1 SFA Load Dispatch - Reliability SFA		100	-	-	-	-	-
57	561.2 Load Dispatch - Monitor/Operate Trans System	p321, L86	102	-	-	-	-	-
58	561.2 SFA Load Dispatch - Monitor/Operate Trans System SFA		100	-	-	-	-	-
59	561.3 Load Dispatch - Trans Service & Scheduling	p321, L87	101	-	-	-	-	-
60	561.3 SFA Load Dispatch - Trans Service & Scheduling SFA		100	-	-	-	-	-
61	561.4 Scheduling, System Control, & Dispatch Services	p321, L88	101	-	-	-	-	-
62	561.4 SFA Scheduling, System Control, & Dispatch Services SFA		100	-	-	-	-	-
63	561.5 Reliability, Planning, & Standards Development	p321, L89	101	-	-	-	-	-
64	561.5 SFA Reliability, Planning, & Standards Development SFA		100	-	-	-	-	-
65	561.6 Transmission Service Studies	p321, L90	101	-	-	-	-	-
66	561.6 SFA Transmission Service Studies SFA		100	-	-	-	-	-
67	561.7 Generation Interconnection Studies	p321, L91	101	-	-	-	-	-
68	561.7 SFA Generation Interconnection Studies SFA		100	-	-	-	-	-
69	561.8 Reliability, Planning, & Standards Development Services	p321, L92	101	-	-	-	-	-
70	561.8 SFA Reliability, Planning, & Standards Development Services SFA		100	-	-	-	-	-
71	562 Station Expense	p321, L93	101	-	-	-	-	-
72	562 SFA Station Expense SFA		100	-	-	-	-	-
73	563 Overhead Lines Expenses	p321, L94	101	-	-	-	-	-
74	563 SFA Overhead Lines Expenses SFA		100	-	-	-	-	-
75	564 Underground Lines Expenses	p321, L95	101	-	-	-	-	-
76	564 SFA Underground Lines Expenses SFA		100	-	-	-	-	-
77	565 Transmission by Others	p321, L96	101	-	-	-	-	-
78	565 SFA Transmission by Others SFA		100	-	-	-	-	-
79	566 Misc Trans Expenses	p321, L97	101	-	-	-	-	-
80	566 SFA Misc Trans Expenses SFA		101	-	-	-	-	-
81	567 Rents	p321, L98	101	-	-	-	-	-
82	567 SFA Rents SFA		101	-	-	-	-	-
83	Total		-	-	-	-	-	-
84								
85	<u>Transmission Expenses - Maintenance</u>							
86	568 Maintenance Supervision & Eng	p321, L101	101	-	-	-	-	-
87	568 SFA Maintenance Supervision & Eng SFA		100	-	-	-	-	-
88	569 Maintenance of Structures	p321, L102	101	-	-	-	-	-
89	569 SFA Maintenance of Structures SFA		100	-	-	-	-	-
90	569.1 Maintenance of Computer Hardware	p321, L103	101	-	-	-	-	-
91	569.1 SFA Maintenance of Computer Hardware SFA		100	-	-	-	-	-
92	569.2 Maintenance of Computer Software	p321, L104	101	-	-	-	-	-
93	569.2 SFA Maintenance of Computer Software SFA		100	-	-	-	-	-
94	569.3 Maintenance of Communication Equipment	p321, L105	101	-	-	-	-	-
95	569.3 SFA Maintenance of Communication Equipment SFA		100	-	-	-	-	-
96	569.4 Maintenance of Misc Regional Trans Plant	p321, L106	101	-	-	-	-	-
97	569.4 SFA Maintenance of Misc Regional Trans Plant SFA		100	-	-	-	-	-
98	570 Maintenance Station Equipment	p321, L107	101	-	-	-	-	-
99	570 SFA Maintenance Station Equipment SFA		100	-	-	-	-	-
100	571 Maintenance OH Lines	p321, L108	101	-	-	-	-	-
101	571 SFA Maintenance OH Lines SFA		100	-	-	-	-	-
102	572 Maintenance of Underground Lines	p321, L109	101	-	-	-	-	-
103	572 SFA Maintenance of Underground Lines SFA		100	-	-	-	-	-
104	573 Maintenance of Misc Trans Plant	p321, L110	101	-	-	-	-	-
105	573 SFA Maintenance of Misc Trans Plant SFA		100	-	-	-	-	-
106	Total		-	-	-	-	-	-
107								
108								
109	Total Transmission O&M Expenses		-	-	-	-	-	-

Golden Spread Electric Cooperative
Summary 12/31/2015 Operating Expenses

Note: Data from FERC Form 1 and company's books and records

	a	b	c	d	e	f	g
	Form 1 Total	AF	BIG COUNTRY SFA Total	GREENBELT SFA Total	SOUTH PLAINS SFA Total	New SFA SFA Total	OTHER
110							
111	Regional Market Expenses - Operation						
112	575.1	101	-	-	-	-	-
113	575.2	101	-	-	-	-	-
114	575.3	101	-	-	-	-	-
115	575.4	101	-	-	-	-	-
116	575.5	101	-	-	-	-	-
117	575.6	101	-	-	-	-	-
118	575.7	101	-	-	-	-	-
119	575.8	101	-	-	-	-	-
120	Total		-	-	-	-	-
121							
122	Regional Market Expenses - Maintenance						
123	576.1	101	-	-	-	-	-
124	576.2	101	-	-	-	-	-
125	576.3	101	-	-	-	-	-
126	576.4	101	-	-	-	-	-
127	576.5	101	-	-	-	-	-
128	Total		-	-	-	-	-
129							
130	Total Regional Market O&M Expenses		-	-	-	-	-
131							
132	Distribution Expenses - Operation						
133	580	101	-	-	-	-	-
134	580 SFA	100	-	-	-	-	-
135	581	101	-	-	-	-	-
136	581 SFA	100	-	-	-	-	-
137	582	101	-	-	-	-	-
138	582 SFA	100	-	-	-	-	-
139	583	101	-	-	-	-	-
140	583 SFA	100	-	-	-	-	-
141	584	101	-	-	-	-	-
142	584 SFA	100	-	-	-	-	-
143	585	101	-	-	-	-	-
144	586	101	-	-	-	-	-
145	587	101	-	-	-	-	-
146	588	101	-	-	-	-	-
147	589	101	-	-	-	-	-
148	Total		-	-	-	-	-
149							
150	Distribution Expenses - Maintenance						
151	590	101	-	-	-	-	-
152	590 SFA	100	-	-	-	-	-
153	591	101	-	-	-	-	-
154	591 SFA	100	-	-	-	-	-
155	592	101	-	-	-	-	-
156	592 SFA	100	-	-	-	-	-
157	593	101	-	-	-	-	-
158	593 SFA	100	-	-	-	-	-
159	594	101	-	-	-	-	-
160	594 SFA	100	-	-	-	-	-
161	595	101	-	-	-	-	-
162	595 SFA	100	-	-	-	-	-
163	596	101	-	-	-	-	-
164	597	101	-	-	-	-	-
165	598	101	-	-	-	-	-
166	Total		-	-	-	-	-
167							
168	Total Distribution O&M Expenses		-	-	-	-	-
169							

Golden Spread Electric Cooperative
Summary 12/31/2015 Operating Expenses

Note: Data from FERC Form 1 and company's books and records

				a	b	c	d	e	f	g
				Form 1 Total	AF	BIG COUNTRY SFA Total	GREENBELT SFA Total	SOUTH PLAINS SFA Total	New SFA SFA Total	OTHER
170	<u>Customer Accounts Expenses</u>									
171	901	Supervision	p322, L159		101	-	-	-	-	-
172	902	Meter Reading Expenses	p322, L160		101	-	-	-	-	-
173	903	Customer Records & Collection Expenses	p322, L161		101	-	-	-	-	-
174	904	Uncollectible Accounts	p322, L162		101	-	-	-	-	-
175	905	Misc Customer Accounts Expenses	p322, L163		101	-	-	-	-	-
176		Total		-		-	-	-	-	-
177	<u>Customer Service & Informational Expenses</u>									
179	907	Supervision	p323, L167		101	-	-	-	-	-
180	908	Meter Reading Expenses	p323, L168		101	-	-	-	-	-
181	909	Customer Records & Collection Expenses	p323, L169		101	-	-	-	-	-
182	910	Uncollectible Accounts	p323, L170		101	-	-	-	-	-
183		Total		-		-	-	-	-	-
184	<u>Sales Expenses</u>									
186	911	Supervision	p323, L174		101	-	-	-	-	-
187	912	Demonstrating & Selling	p323, L175		101	-	-	-	-	-
188	913	Advertising Expenses	p323, L176		101	-	-	-	-	-
189	916	Misc Sales Expenses	p323, L177		101	-	-	-	-	-
190		Total		-		-	-	-	-	-
191	<u>Administrative & General Expenses - Operation</u>									
193	920	Admin & Gen Salaries	p323, L181		101	-	-	-	-	-
194	921	Office Supplies	p323, L182		101	-	-	-	-	-
195	922	Credits for transfer	p323, L183		101	-	-	-	-	-
196	923	Outside Services	p323, L184		101	-	-	-	-	-
197	924	Property Insurance	p323, L185 - L42		101	-	-	-	-	-
198	924 SFA	Property Insurance SFA		-	100					
199	925	Injuries & Damages	p323, L186		101	-	-	-	-	-
200	926	Employee Pensions & Benefits	p323, L187		101	-	-	-	-	-
201	927	Franchise Requirements	p323, L188		101	-	-	-	-	-
202	928	Regulatory Commission Expenses	p323, L189		101	-	-	-	-	-
203	929	Less Duplicate Charges	p323, L190		101	-	-	-	-	-
204	930.1	General Advertising	p323, L191		101	-	-	-	-	-
205	930.2	Miscellaneous General	p323, L192		101	-	-	-	-	-
206	931	Rents	p323, L193		101	-	-	-	-	-
207		Total		-		-	-	-	-	-
208	<u>Administrative & General Expenses - Maintenance</u>									
209	935	Maintenance of General Plant	p323, L196		101	-	-	-	-	-
211		Total		-		-	-	-	-	-
212	<u>Total Administrative & General O&M Expenses before Allocation</u>			-		-	-	-	-	-
214		A&G Transmission & SFA Allocation	company books		102	-	-	-	-	-
216		Remaining A&G Less Allocations		-	101	-	-	-	-	-
217	<u>Total Administrative & General O&M Expenses</u>			-		-	-	-	-	-
219	<u>Total Electric Operations & Maint Expense</u>			-		-	-	-	-	-
220	<u>Total Electric Operations & Maint Expense</u>			-		-	-	-	-	-
221										

Golden Spread Electric Cooperative
Summary 12/31/2015 Operating Expenses

Note: Data from FERC Form 1 and company's books and records

		a	b	c	d	e	f	g
		Form 1 Total	AF	BIG COUNTRY SFA Total	GREENBELT SFA Total	SOUTH PLAINS SFA Total	New SFA SFA Total	OTHER
222	Depreciation							
223	Intangible Plant	p336, L1	101	-	-	-	-	-
224	Steam Production Plant	p336, L2	101	-	-	-	-	-
225	Other Production Plant	p336, L6	101	-	-	-	-	-
226	Transmission Plant	p336, L7	101	-	-	-	-	-
227	Transmission Plant SFA		-	100				
228	SCADA GSEC		102	-	-	-	-	-
229	Distribution Plant	p336, L8	101	-	-	-	-	-
230	Distribution Plant SFA		-	100				
231	Regional Transmission & Market Operation	p336, L9	101	-	-	-	-	-
232	General Plant	p336, L10	101	-	-	-	-	-
233	General Plant Trans & SFA Allocation	company books	106	-	-	-	-	-
234	Amortization Regulatory Debits	p232, L1	100					
235	Amortization Regulatory Credits	p232, L1	100					
236	Total		-	-	-	-	-	-
237								
238	Taxes Other Than Income Taxes							
239	SFA Taxes	company books	-	100				
240	Common Taxes	company books	106	-	-	-	-	-
241	Transmission Taxes	company books	102	-	-	-	-	-
242	Other Taxes	company books	101	-	-	-	-	-
243	Total	p114, L14	-	-	-	-	-	-
244								
245	Total Utility Operating Expenses		-	-	-	-	-	-
246								
247	Interest Expense							
248	SFA Interest	company books	-	100				
249	Common Interest	company books	106	-	-	-	-	-
250	Transmission Interest	company books	101	-	-	-	-	-
251	Other Interest	company books	101	-	-	-	-	-
252	Total		-	-	-	-	-	-
253								
254	Margin							
255	SFA Margin		-	-	-	-	-	-
256								
257	Total Revenue Requirement		-	-	-	-	-	-
258	Total Revenue Requirement less Margin		-	-	-	-	-	-
259	Operating Expenses w/o A&G		-	-	-	-	-	-
260	Operating Expenses w/o A&G Ratio							
261								
262	Transmission O&M Expenses		-	-	-	-	-	-
263	Less 560		-	-	-	-	-	-
264	Transmission O&M Expenses w/o 560		-	-	-	-	-	-
265	Transmission O&M Expenses w/o 560 Ratio		0.00%	104	0.00%	0.00%	0.00%	0.00%
266	Less 565		-	-	-	-	-	-
267	Transmission O&M Expenses w/o 560 and 565		-	-	-	-	-	-
268	Transmission O&M Expenses w/o 560 and 565 Ratio		0.00%	105	0.00%	0.00%	0.00%	0.00%
269								
270								
271	Debt Service							
272	Principal			-	-	-	-	-
273	Interest			-	-	-	-	-
274	Total			-	-	-	-	-
275	DSC			1.5	1.5	1.5	1.5	
276	Cash Before DS			-	-	-	-	-
277	Less: Depreciation			-	-	-	-	-
278	Less: Interest			-	-	-	-	-
279	Margin			-	-	-	-	-

Note: Reference FERC Form 1 page 450.1 Footnote Data

Golden Spread Electric Cooperative
 Summary 12/31/2015 Operating Expenses

Note: Data from FERC Form 1 and company's books and records

a	b	c	d	e	f	g
Form 1 Total	AF	BIG COUNTRY SFA Total	GREENBELT SFA Total	SOUTH PLAINS SFA Total	New SFA SFA Total	OTHER
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Note: The DSC will remain fixed at 1.5 until a FPA Section 205 filing

Note: Data from FERC Form 1 and company's books and records

	h	i	j	k	l	m	n	o	p	q	r	s	t
	BIG COUNTRY		GREENBELT		SOUTH PLAINS		New SFA		OTHER				
AF	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT		SPP	ERCOT	Total	
	3	4	5	6	7	8	9	10	11				
1	<u>Steam Power Generation - Operation</u>												
2	500	Operation Supervision & Eng	206	-	-	-	-	-	-	-	-	-	-
3	501	Fuel	206	-	-	-	-	-	-	-	-	-	-
4	502	Steam Expenses	206	-	-	-	-	-	-	-	-	-	-
5	503	Steam from Other Sources	206	-	-	-	-	-	-	-	-	-	-
6	504	Less Steam Transferred-Cr	206	-	-	-	-	-	-	-	-	-	-
7	505	Electric Expenses	206	-	-	-	-	-	-	-	-	-	-
8	506	Misc Steam Power Expenses	206	-	-	-	-	-	-	-	-	-	-
9	507	Rents	206	-	-	-	-	-	-	-	-	-	-
10	509	Allowances	206	-	-	-	-	-	-	-	-	-	-
11		Total		-	-	-	-	-	-	-	-	-	-
12													
13	<u>Steam Power Generation - Maintenance</u>												
14	510	Maintenance Supervision & Eng	206	-	-	-	-	-	-	-	-	-	-
15	511	Maintenance of Structures	206	-	-	-	-	-	-	-	-	-	-
16	512	Maintenance of Boiler Plant	206	-	-	-	-	-	-	-	-	-	-
17	513	Maintenance of Electric Plant	206	-	-	-	-	-	-	-	-	-	-
18	514	Maintenance of Misc Steam Plant	206	-	-	-	-	-	-	-	-	-	-
19		Total		-	-	-	-	-	-	-	-	-	-
20													
21		Total Steam Power Generation O&M Expenses		-	-	-	-	-	-	-	-	-	-
22													
23													
24	<u>Other Power Generation - Operation</u>												
25	546	Operation Supervision & Eng	206	-	-	-	-	-	-	-	-	-	-
26	547	Fuel	206	-	-	-	-	-	-	-	-	-	-
27	548	Generation Expense	206	-	-	-	-	-	-	-	-	-	-
28	549	Misc Other Power Generation Expenses	206	-	-	-	-	-	-	-	-	-	-
29	550	Rents	206	-	-	-	-	-	-	-	-	-	-
30		Total		-	-	-	-	-	-	-	-	-	-
31													
32													
33	<u>Other Power Generation - Maintenance</u>												
34	551	Maintenance Supervision & Eng	206	-	-	-	-	-	-	-	-	-	-
35	552	Maintenance of Structures	206	-	-	-	-	-	-	-	-	-	-
36	553	Maintenance of Generating & Electric Plant	206	-	-	-	-	-	-	-	-	-	-
37	554	Maintenance of Misc Other Power Generation Plant	206	-	-	-	-	-	-	-	-	-	-
38		Total		-	-	-	-	-	-	-	-	-	-
39													
40													
41		Total Other Power Generation O&M Expenses		-	-	-	-	-	-	-	-	-	-
42													
43													
44	<u>Other Power Supply Expense</u>												
45	555	Purchased Power	206	-	-	-	-	-	-	-	-	-	-
46	556	SCADA	208	-	-	-	-	-	-	-	-	-	-
47	556	Load Control	206	-	-	-	-	-	-	-	-	-	-
48	557	Other Expense (Letter of Credit)	206	-	-	-	-	-	-	-	-	-	-
49		Total		-	-	-	-	-	-	-	-	-	-
50													

Note: Data from FERC Form 1 and company's books and records

		h	i	j	k	l	m	n	o	p	q	r	s	t
		BIG COUNTRY		GREENBELT		SOUTH PLAINS		New SFA		OTHER				
	AF	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT		SPP	ERCOT	Total	
51														
52	<u>Transmission Expenses - Operation</u>													
53	560	Operation Supervision & Eng	204	-	-	-	-	-	-	-	-	-	-	-
54	560 SFA	Operation Supervision & Eng SFA	202	-	-	-	-	-	-	-	-	-	-	-
55	561.1	Load Dispatch - Reliability	206	-	-	-	-	-	-	-	-	-	-	-
56	561.1 SFA	Load Dispatch - Reliability SFA	202	-	-	-	-	-	-	-	-	-	-	-
57	561.2	Load Dispatch - Monitor/Operate Trans System	204	-	-	-	-	-	-	-	-	-	-	-
58	561.2 SFA	Load Dispatch - Monitor/Operate Trans System SFA	202	-	-	-	-	-	-	-	-	-	-	-
59	561.3	Load Dispatch - Trans Service & Scheduling	206	-	-	-	-	-	-	-	-	-	-	-
60	561.3 SFA	Load Dispatch - Trans Service & Scheduling SFA	202	-	-	-	-	-	-	-	-	-	-	-
61	561.4	Scheduling, System Control, & Dispatch Services	206	-	-	-	-	-	-	-	-	-	-	-
62	561.4 SFA	Scheduling, System Control, & Dispatch Services SFA	202	-	-	-	-	-	-	-	-	-	-	-
63	561.5	Reliability, Planning, & Standards Development	206	-	-	-	-	-	-	-	-	-	-	-
64	561.5 SFA	Reliability, Planning, & Standards Development SFA	202	-	-	-	-	-	-	-	-	-	-	-
65	561.6	Transmission Service Studies	206	-	-	-	-	-	-	-	-	-	-	-
66	561.6 SFA	Transmission Service Studies SFA	202	-	-	-	-	-	-	-	-	-	-	-
67	561.7	Generation Interconnection Studies	206	-	-	-	-	-	-	-	-	-	-	-
68	561.7 SFA	Generation Interconnection Studies SFA	202	-	-	-	-	-	-	-	-	-	-	-
69	561.8	Reliability, Planning, & Standards Development Services	206	-	-	-	-	-	-	-	-	-	-	-
70	561.8 SFA	Reliability, Planning, & Standards Development Services SFA	202	-	-	-	-	-	-	-	-	-	-	-
71	562	Station Expense	206	-	-	-	-	-	-	-	-	-	-	-
72	562 SFA	Station Expense SFA	202	-	-	-	-	-	-	-	-	-	-	-
73	563	Overhead Lines Expenses	206	-	-	-	-	-	-	-	-	-	-	-
74	563 SFA	Overhead Lines Expenses SFA	202	-	-	-	-	-	-	-	-	-	-	-
75	564	Underground Lines Expenses	206	-	-	-	-	-	-	-	-	-	-	-
76	564 SFA	Underground Lines Expenses SFA	202	-	-	-	-	-	-	-	-	-	-	-
77	565	Transmission by Others	206	-	-	-	-	-	-	-	-	-	-	-
78	565 SFA	Transmission by Others SFA	202	-	-	-	-	-	-	-	-	-	-	-
79	566	Misc Trans Expenses	206	-	-	-	-	-	-	-	-	-	-	-
80	566 SFA	Misc Trans Expenses SFA	202	-	-	-	-	-	-	-	-	-	-	-
81	567	Rents	206	-	-	-	-	-	-	-	-	-	-	-
82	567 SFA	Rents SFA	202	-	-	-	-	-	-	-	-	-	-	-
83		Total		-	-	-	-	-	-	-	-	-	-	-
84														
85	<u>Transmission Expenses - Maintenance</u>													
86	568	Maintenance Supervision & Eng	206	-	-	-	-	-	-	-	-	-	-	-
87	568 SFA	Maintenance Supervision & Eng SFA	202	-	-	-	-	-	-	-	-	-	-	-
88	569	Maintenance of Structures	206	-	-	-	-	-	-	-	-	-	-	-
89	569 SFA	Maintenance of Structures SFA	202	-	-	-	-	-	-	-	-	-	-	-
90	569.1	Maintenance of Computer Hardware	206	-	-	-	-	-	-	-	-	-	-	-
91	569.1 SFA	Maintenance of Computer Hardware SFA	202	-	-	-	-	-	-	-	-	-	-	-
92	569.2	Maintenance of Computer Software	206	-	-	-	-	-	-	-	-	-	-	-
93	569.2 SFA	Maintenance of Computer Software SFA	202	-	-	-	-	-	-	-	-	-	-	-
94	569.3	Maintenance of Communication Equipment	206	-	-	-	-	-	-	-	-	-	-	-
95	569.3 SFA	Maintenance of Communication Equipment SFA	202	-	-	-	-	-	-	-	-	-	-	-
96	569.4	Maintenance of Misc Regional Trans Plant	206	-	-	-	-	-	-	-	-	-	-	-
97	569.4 SFA	Maintenance of Misc Regional Trans Plant SFA	202	-	-	-	-	-	-	-	-	-	-	-
98	570	Maintenance Station Equipment	206	-	-	-	-	-	-	-	-	-	-	-
99	570 SFA	Maintenance Station Equipment SFA	202	-	-	-	-	-	-	-	-	-	-	-
100	571	Maintenance OH Lines	206	-	-	-	-	-	-	-	-	-	-	-
101	571 SFA	Maintenance OH Lines SFA	209	-	-	-	-	-	-	-	-	-	-	-
102	572	Maintenance of Underground Lines	206	-	-	-	-	-	-	-	-	-	-	-
103	572 SFA	Maintenance of Underground Lines SFA	202	-	-	-	-	-	-	-	-	-	-	-
104	573	Maintenance of Misc Trans Plant	206	-	-	-	-	-	-	-	-	-	-	-
105	573 SFA	Maintenance of Misc Trans Plant SFA	202	-	-	-	-	-	-	-	-	-	-	-
106		Total		-	-	-	-	-	-	-	-	-	-	-
107														
108														
109		Total Transmission O&M Expenses		-	-	-	-	-	-	-	-	-	-	-

Note: Data from FERC Form 1 and company's books and records

	AF	BIG COUNTRY		GREENBELT		SOUTH PLAINS		New SFA		OTHER	SPP	ERCOT	Total
		SPP	ERCOT	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT				
		h	i	j	k	l	m	n	o	p	q	r	s
110													
111	Regional Market Expenses - Operation												
112	206	-	-	-	-	-	-	-	-	-	-	-	-
113	206	-	-	-	-	-	-	-	-	-	-	-	-
114	206	-	-	-	-	-	-	-	-	-	-	-	-
115	206	-	-	-	-	-	-	-	-	-	-	-	-
116	206	-	-	-	-	-	-	-	-	-	-	-	-
117	206	-	-	-	-	-	-	-	-	-	-	-	-
118	206	-	-	-	-	-	-	-	-	-	-	-	-
119	206	-	-	-	-	-	-	-	-	-	-	-	-
120		-	-	-	-	-	-	-	-	-	-	-	-
121													
122	Regional Market Expenses - Maintenance												
123	206	-	-	-	-	-	-	-	-	-	-	-	-
124	206	-	-	-	-	-	-	-	-	-	-	-	-
125	206	-	-	-	-	-	-	-	-	-	-	-	-
126	206	-	-	-	-	-	-	-	-	-	-	-	-
127	206	-	-	-	-	-	-	-	-	-	-	-	-
128		-	-	-	-	-	-	-	-	-	-	-	-
129													
130		-	-	-	-	-	-	-	-	-	-	-	-
131													
132	Distribution Expenses - Operation												
133	203	-	-	-	-	-	-	-	-	-	-	-	-
134	203	-	-	-	-	-	-	-	-	-	-	-	-
135	203	-	-	-	-	-	-	-	-	-	-	-	-
136	203	-	-	-	-	-	-	-	-	-	-	-	-
137	203	-	-	-	-	-	-	-	-	-	-	-	-
138	203	-	-	-	-	-	-	-	-	-	-	-	-
139	203	-	-	-	-	-	-	-	-	-	-	-	-
140	203	-	-	-	-	-	-	-	-	-	-	-	-
141	203	-	-	-	-	-	-	-	-	-	-	-	-
142	203	-	-	-	-	-	-	-	-	-	-	-	-
143	203	-	-	-	-	-	-	-	-	-	-	-	-
144	206	-	-	-	-	-	-	-	-	-	-	-	-
145	203	-	-	-	-	-	-	-	-	-	-	-	-
146	203	-	-	-	-	-	-	-	-	-	-	-	-
147	203	-	-	-	-	-	-	-	-	-	-	-	-
148		-	-	-	-	-	-	-	-	-	-	-	-
149													
150	Distribution Expenses - Maintenance												
151	203	-	-	-	-	-	-	-	-	-	-	-	-
152	203	-	-	-	-	-	-	-	-	-	-	-	-
153	203	-	-	-	-	-	-	-	-	-	-	-	-
154	203	-	-	-	-	-	-	-	-	-	-	-	-
155	203	-	-	-	-	-	-	-	-	-	-	-	-
156	203	-	-	-	-	-	-	-	-	-	-	-	-
157	203	-	-	-	-	-	-	-	-	-	-	-	-
158	203	-	-	-	-	-	-	-	-	-	-	-	-
159	203	-	-	-	-	-	-	-	-	-	-	-	-
160	203	-	-	-	-	-	-	-	-	-	-	-	-
161	203	-	-	-	-	-	-	-	-	-	-	-	-
162	203	-	-	-	-	-	-	-	-	-	-	-	-
163	203	-	-	-	-	-	-	-	-	-	-	-	-
164	203	-	-	-	-	-	-	-	-	-	-	-	-
165	203	-	-	-	-	-	-	-	-	-	-	-	-
166		-	-	-	-	-	-	-	-	-	-	-	-
167													
168		-	-	-	-	-	-	-	-	-	-	-	-
169													

Note: Data from FERC Form 1 and company's books and records

	h	i	j	k	l	m	n	o	p	q	r	s	t
	BIG COUNTRY		GREENBELT		SOUTH PLAINS		New SFA		OTHER				
AF	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT		SPP	ERCOT	Total	
170	Customer Accounts Expenses												
171	901	Supervision	206	-	-	-	-	-	-	-	-	-	-
172	902	Meter Reading Expenses	206	-	-	-	-	-	-	-	-	-	-
173	903	Customer Records & Collection Expenses	206	-	-	-	-	-	-	-	-	-	-
174	904	Uncollectible Accounts	206	-	-	-	-	-	-	-	-	-	-
175	905	Misc Customer Accounts Expenses	206	-	-	-	-	-	-	-	-	-	-
176		Total		-	-	-	-	-	-	-	-	-	-
177				-	-	-	-	-	-	-	-	-	-
178	Customer Service & Informational Expenses												
179	907	Supervision	201	-	-	-	-	-	-	-	-	-	-
180	908	Meter Reading Expenses	201	-	-	-	-	-	-	-	-	-	-
181	909	Customer Records & Collection Expenses	201	-	-	-	-	-	-	-	-	-	-
182	910	Uncollectible Accounts	201	-	-	-	-	-	-	-	-	-	-
183		Total		-	-	-	-	-	-	-	-	-	-
184				-	-	-	-	-	-	-	-	-	-
185	Sales Expenses												
186	911	Supervision	201	-	-	-	-	-	-	-	-	-	-
187	912	Demonstrating & Selling	201	-	-	-	-	-	-	-	-	-	-
188	913	Advertising Expenses	201	-	-	-	-	-	-	-	-	-	-
189	916	Misc Sales Expenses	201	-	-	-	-	-	-	-	-	-	-
190		Total		-	-	-	-	-	-	-	-	-	-
191				-	-	-	-	-	-	-	-	-	-
192	Administrative & General Expenses - Operation												
193	920	Admin & Gen Salaries	206	-	-	-	-	-	-	-	-	-	-
194	921	Office Supplies	206	-	-	-	-	-	-	-	-	-	-
195	922	Credits for transfer	206	-	-	-	-	-	-	-	-	-	-
196	923	Outside Services	206	-	-	-	-	-	-	-	-	-	-
197	924	Property Insurance	206	-	-	-	-	-	-	-	-	-	-
198	924 SFA	Property Insurance SFA	205	-	-	-	-	-	-	-	-	-	-
199	925	Injuries & Damages	206	-	-	-	-	-	-	-	-	-	-
200	926	Employee Pensions & Benefits	206	-	-	-	-	-	-	-	-	-	-
201	927	Franchise Requirements	206	-	-	-	-	-	-	-	-	-	-
202	928	Regulatory Commission Expenses	206	-	-	-	-	-	-	-	-	-	-
203	929	Less Duplicate Charges	206	-	-	-	-	-	-	-	-	-	-
204	930.1	General Advertising	206	-	-	-	-	-	-	-	-	-	-
205	930.2	Miscellaneous General	206	-	-	-	-	-	-	-	-	-	-
206	931	Rents	206	-	-	-	-	-	-	-	-	-	-
207		Total		-	-	-	-	-	-	-	-	-	-
208				-	-	-	-	-	-	-	-	-	-
209	Administrative & General Expenses - Maintenance												
210	935	Maintenance of General Plant	206	-	-	-	-	-	-	-	-	-	-
211		Total		-	-	-	-	-	-	-	-	-	-
212				-	-	-	-	-	-	-	-	-	-
213	Total Administrative & General O&M Expenses before Allocation												
214				-	-	-	-	-	-	-	-	-	-
215		A&G Transmission & SFA Allocation	204	-	-	-	-	-	-	-	-	-	-
216		Remaining A&G Less Allocations	206	-	-	-	-	-	-	-	-	-	-
217				-	-	-	-	-	-	-	-	-	-
218	Total Administrative & General O&M Expenses												
219				-	-	-	-	-	-	-	-	-	-
220	Total Electric Operations & Maint Expense												
221				-	-	-	-	-	-	-	-	-	-

Note: Data from FERC Form 1 and company's books and records

	h	i	j	k	l	m	n	o	p	q	r	s	t
	BIG COUNTRY		GREENBELT		SOUTH PLAINS		New SFA		OTHER				
AF	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT		SPP	ERCOT	Total	
222	Depreciation												
223	Intangible Plant	206	-	-	-	-	-	-	-	-	-	-	-
224	Steam Production Plant	206	-	-	-	-	-	-	-	-	-	-	-
225	Other Production Plant	206	-	-	-	-	-	-	-	-	-	-	-
226	Transmission Plant	208	-	-	-	-	-	-	-	-	-	-	-
227	Transmission Plant SFA	202	-	-	-	-	-	-	-	-	-	-	-
228	SCADA GSEC	208	-	-	-	-	-	-	-	-	-	-	-
229	Distribution Plant	206	-	-	-	-	-	-	-	-	-	-	-
230	Distribution Plant SFA	203	-	-	-	-	-	-	-	-	-	-	-
231	Regional Transmission & Market Operation	206	-	-	-	-	-	-	-	-	-	-	-
232	General Plant	206	-	-	-	-	-	-	-	-	-	-	-
233	General Plant Trans & SFA Allocation	204	-	-	-	-	-	-	-	-	-	-	-
234	Amortization Regulatory Debits												
235	Amortization Regulatory Credits												
236	Total		-	-	-	-	-	-	-	-	-	-	-
237													
238	Taxes Other Than Income Taxes												
239	SFA Taxes	205	-	-	-	-	-	-	-	-	-	-	-
240	Common Taxes	204	-	-	-	-	-	-	-	-	-	-	-
241	Transmission Taxes	208	-	-	-	-	-	-	-	-	-	-	-
242	Other Taxes	206	-	-	-	-	-	-	-	-	-	-	-
243	Total		-	-	-	-	-	-	-	-	-	-	-
244													
245	Total Utility Operating Expenses		-	-	-	-	-	-	-	-	-	-	-
246													
247	Interest Expense												
248	SFA Interest	205	-	-	-	-	-	-	-	-	-	-	-
249	Common Interest	201	-	-	-	-	-	-	-	-	-	-	-
250	Transmission Interest	208	-	-	-	-	-	-	-	-	-	-	-
251	Other Interest	206	-	-	-	-	-	-	-	-	-	-	-
252	Total		-	-	-	-	-	-	-	-	-	-	-
253													
254	Margin												
255	SFA Margin	205	-	-	-	-	-	-	-	-	-	-	-
256													
257	Total Revenue Requirement		-	-	-	-	-	-	-	-	-	-	-
258	Total Revenue Requirement less Margin		-	-	-	-	-	-	-	-	-	-	-
259	Operating Expenses w/o A&G		-	-	-	-	-	-	-	-	-	-	-
260	Operating Expenses w/o A&G Ratio		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
261													
262	Transmission O&M Expenses												
263	Less 560												
264	Transmission O&M Expenses w/o 560												
265	Transmission O&M Expenses w/o 560 Ratio												
266	Less 565												
267	Transmission O&M Expenses w/o 560 and 565												
268	Transmission O&M Expenses w/o 560 and 565 Ratio												
269													
270													
271	Debt Service												
272	Principal												
273	Interest												
274	Total												
275	DSC												
276	Cash Before DS												
277	Less: Depreciation												
278	Less: Interest												
279	Margin												

Note: Reference FERC Form 1 page 450.1 Footnote Data

Note: Data from FERC Form 1 and company's books and records

	h	i	j	k	l	m	n	o	p	q	r	s	t
	BIG COUNTRY		GREENBELT		SOUTH PLAINS		New SFA		OTHER				
AF	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT			SPP	ERCOT	Total
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Note: The DSC will remain fixed at 1.5 until a FPA Section 205 filing

Note: Data from FERC Form 1 and company's books and records

	u	v	w	x	y	z	aa	ab	ac	ad	ae	af	ag
	BIG COUNTRY		GREENBELT		SOUTH PLAINS		New SFA		OTHER				
AF	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans			SPP Trans	ERCOT Trans	Total
	3	4	5	6	7	8	9	10	11				
1	<u>Steam Power Generation - Operation</u>												
2	500	Operation Supervision & Eng	302	-	-	-	-	-	-	-	-	-	-
3	501	Fuel	302	-	-	-	-	-	-	-	-	-	-
4	502	Steam Expenses	302	-	-	-	-	-	-	-	-	-	-
5	503	Steam from Other Sources	302	-	-	-	-	-	-	-	-	-	-
6	504	Less Steam Transferred-Cr	302	-	-	-	-	-	-	-	-	-	-
7	505	Electric Expenses	302	-	-	-	-	-	-	-	-	-	-
8	506	Misc Steam Power Expenses	302	-	-	-	-	-	-	-	-	-	-
9	507	Rents	302	-	-	-	-	-	-	-	-	-	-
10	509	Allowances	302	-	-	-	-	-	-	-	-	-	-
11		Total		-	-	-	-	-	-	-	-	-	-
12													
13	<u>Steam Power Generation - Maintenance</u>												
14	510	Maintenance Supervision & Eng	302	-	-	-	-	-	-	-	-	-	-
15	511	Maintenance of Structures	302	-	-	-	-	-	-	-	-	-	-
16	512	Maintenance of Boiler Plant	302	-	-	-	-	-	-	-	-	-	-
17	513	Maintenance of Electric Plant	302	-	-	-	-	-	-	-	-	-	-
18	514	Maintenance of Misc Steam Plant	302	-	-	-	-	-	-	-	-	-	-
19		Total		-	-	-	-	-	-	-	-	-	-
20													
21		Total Steam Power Generation O&M Expenses		-	-	-	-	-	-	-	-	-	-
22													
23													
24	<u>Other Power Generation - Operation</u>												
25	546	Operation Supervision & Eng	302	-	-	-	-	-	-	-	-	-	-
26	547	Fuel	302	-	-	-	-	-	-	-	-	-	-
27	548	Generation Expense	302	-	-	-	-	-	-	-	-	-	-
28	549	Misc Other Power Generation Expenses	302	-	-	-	-	-	-	-	-	-	-
29	550	Rents	302	-	-	-	-	-	-	-	-	-	-
30		Total		-	-	-	-	-	-	-	-	-	-
31													
32													
33	<u>Other Power Generation - Maintenance</u>												
34	551	Maintenance Supervision & Eng	302	-	-	-	-	-	-	-	-	-	-
35	552	Maintenance of Structures	302	-	-	-	-	-	-	-	-	-	-
36	553	Maintenance of Generating & Electric Plant	302	-	-	-	-	-	-	-	-	-	-
37	554	Maintenance of Misc Other Power Generation Plant	302	-	-	-	-	-	-	-	-	-	-
38		Total		-	-	-	-	-	-	-	-	-	-
39													
40													
41		Total Other Power Generation O&M Expenses		-	-	-	-	-	-	-	-	-	-
42													
43													
44	<u>Other Power Supply Expense</u>												
45	555	Purchased Power	302	-	-	-	-	-	-	-	-	-	-
46	556	SCADA	305	-	-	-	-	-	-	-	-	-	-
47	556	Load Control	302	-	-	-	-	-	-	-	-	-	-
48	557	Other Expense (Letter of Credit)	302	-	-	-	-	-	-	-	-	-	-
49		Total		-	-	-	-	-	-	-	-	-	-
50													

Note: Data from FERC Form 1 and company's books and records

	u	v	w	x	y	z	aa	ab	ac	ad	ae	af	ag
	BIG COUNTRY		GREENBELT		SOUTH PLAINS		New SFA		OTHER				
AF	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans		SPP Trans	ERCOT Trans	Total	
51													
52	<u>Transmission Expenses - Operation</u>												
53	560	Operation Supervision & Eng	300	-	-	-	-	-	-	-	-	-	-
54	560 SFA	Operation Supervision & Eng SFA	300	-	-	-	-	-	-	-	-	-	-
55	561.1	Load Dispatch - Reliability	300	-	-	-	-	-	-	-	-	-	-
56	561.1 SFA	Load Dispatch - Reliability SFA	300	-	-	-	-	-	-	-	-	-	-
57	561.2	Load Dispatch - Monitor/Operate Trans System	300	-	-	-	-	-	-	-	-	-	-
58	561.2 SFA	Load Dispatch - Monitor/Operate Trans System SFA	300	-	-	-	-	-	-	-	-	-	-
59	561.3	Load Dispatch - Trans Service & Scheduling	300	-	-	-	-	-	-	-	-	-	-
60	561.3 SFA	Load Dispatch - Trans Service & Scheduling SFA	300	-	-	-	-	-	-	-	-	-	-
61	561.4	Scheduling, System Control, & Dispatch Services	300	-	-	-	-	-	-	-	-	-	-
62	561.4 SFA	Scheduling, System Control, & Dispatch Services SFA	300	-	-	-	-	-	-	-	-	-	-
63	561.5	Reliability, Planning, & Standards Development	300	-	-	-	-	-	-	-	-	-	-
64	561.5 SFA	Reliability, Planning, & Standards Development SFA	300	-	-	-	-	-	-	-	-	-	-
65	561.6	Transmission Service Studies	300	-	-	-	-	-	-	-	-	-	-
66	561.6 SFA	Transmission Service Studies SFA	300	-	-	-	-	-	-	-	-	-	-
67	561.7	Generation Interconnection Studies	300	-	-	-	-	-	-	-	-	-	-
68	561.7 SFA	Generation Interconnection Studies SFA	300	-	-	-	-	-	-	-	-	-	-
69	561.8	Reliability, Planning, & Standards Development Services	300	-	-	-	-	-	-	-	-	-	-
70	561.8 SFA	Reliability, Planning, & Standards Development Services SFA	300	-	-	-	-	-	-	-	-	-	-
71	562	Station Expense	300	-	-	-	-	-	-	-	-	-	-
72	562 SFA	Station Expense SFA	300	-	-	-	-	-	-	-	-	-	-
73	563	Overhead Lines Expenses	300	-	-	-	-	-	-	-	-	-	-
74	563 SFA	Overhead Lines Expenses SFA	300	-	-	-	-	-	-	-	-	-	-
75	564	Underground Lines Expenses	300	-	-	-	-	-	-	-	-	-	-
76	564 SFA	Underground Lines Expenses SFA	300	-	-	-	-	-	-	-	-	-	-
77	565	Transmission by Others	300	-	-	-	-	-	-	-	-	-	-
78	565 SFA	Transmission by Others SFA	300	-	-	-	-	-	-	-	-	-	-
79	566	Misc Trans Expenses	300	-	-	-	-	-	-	-	-	-	-
80	566 SFA	Misc Trans Expenses SFA	300	-	-	-	-	-	-	-	-	-	-
81	567	Rents	300	-	-	-	-	-	-	-	-	-	-
82	567 SFA	Rents SFA	300	-	-	-	-	-	-	-	-	-	-
83		Total		-	-	-	-	-	-	-	-	-	-
84													
85	<u>Transmission Expenses - Maintenance</u>												
86	568	Maintenance Supervision & Eng	300	-	-	-	-	-	-	-	-	-	-
87	568 SFA	Maintenance Supervision & Eng SFA	300	-	-	-	-	-	-	-	-	-	-
88	569	Maintenance of Structures	300	-	-	-	-	-	-	-	-	-	-
89	569 SFA	Maintenance of Structures SFA	300	-	-	-	-	-	-	-	-	-	-
90	569.1	Maintenance of Computer Hardware	300	-	-	-	-	-	-	-	-	-	-
91	569.1 SFA	Maintenance of Computer Hardware SFA	300	-	-	-	-	-	-	-	-	-	-
92	569.2	Maintenance of Computer Software	300	-	-	-	-	-	-	-	-	-	-
93	569.2 SFA	Maintenance of Computer Software SFA	300	-	-	-	-	-	-	-	-	-	-
94	569.3	Maintenance of Communication Equipment	300	-	-	-	-	-	-	-	-	-	-
95	569.3 SFA	Maintenance of Communication Equipment SFA	300	-	-	-	-	-	-	-	-	-	-
96	569.4	Maintenance of Misc Regional Trans Plant	300	-	-	-	-	-	-	-	-	-	-
97	569.4 SFA	Maintenance of Misc Regional Trans Plant SFA	300	-	-	-	-	-	-	-	-	-	-
98	570	Maintenance Station Equipment	300	-	-	-	-	-	-	-	-	-	-
99	570 SFA	Maintenance Station Equipment SFA	300	-	-	-	-	-	-	-	-	-	-
100	571	Maintenance OH Lines	300	-	-	-	-	-	-	-	-	-	-
101	571 SFA	Maintenance OH Lines SFA	300	-	-	-	-	-	-	-	-	-	-
102	572	Maintenance of Underground Lines	300	-	-	-	-	-	-	-	-	-	-
103	572 SFA	Maintenance of Underground Lines SFA	300	-	-	-	-	-	-	-	-	-	-
104	573	Maintenance of Misc Trans Plant	300	-	-	-	-	-	-	-	-	-	-
105	573 SFA	Maintenance of Misc Trans Plant SFA	300	-	-	-	-	-	-	-	-	-	-
106		Total		-	-	-	-	-	-	-	-	-	-
107													
108													
109		Total Transmission O&M Expenses		-	-	-	-	-	-	-	-	-	-

Note: Data from FERC Form 1 and company's books and records

	u	v	w	x	y	z	aa	ab	ac	ad	ae	af	ag
	BIG COUNTRY		GREENBELT		SOUTH PLAINS		New SFA		OTHER				
AF	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans		SPP Trans	ERCOT Trans	Total	
110													
111	Regional Market Expenses - Operation												
112	302	-	-	-	-	-	-	-	-	-	-	-	-
113	302	-	-	-	-	-	-	-	-	-	-	-	-
114	302	-	-	-	-	-	-	-	-	-	-	-	-
115	302	-	-	-	-	-	-	-	-	-	-	-	-
116	302	-	-	-	-	-	-	-	-	-	-	-	-
117	302	-	-	-	-	-	-	-	-	-	-	-	-
118	302	-	-	-	-	-	-	-	-	-	-	-	-
119	302	-	-	-	-	-	-	-	-	-	-	-	-
120		-	-	-	-	-	-	-	-	-	-	-	-
121													
122	Regional Market Expenses - Maintenance												
123	302	-	-	-	-	-	-	-	-	-	-	-	-
124	302	-	-	-	-	-	-	-	-	-	-	-	-
125	302	-	-	-	-	-	-	-	-	-	-	-	-
126	302	-	-	-	-	-	-	-	-	-	-	-	-
127	302	-	-	-	-	-	-	-	-	-	-	-	-
128		-	-	-	-	-	-	-	-	-	-	-	-
129													
130		-	-	-	-	-	-	-	-	-	-	-	-
131													
132	Distribution Expenses - Operation												
133	301	-	-	-	-	-	-	-	-	-	-	-	-
134	301	-	-	-	-	-	-	-	-	-	-	-	-
135	301	-	-	-	-	-	-	-	-	-	-	-	-
136	301	-	-	-	-	-	-	-	-	-	-	-	-
137	301	-	-	-	-	-	-	-	-	-	-	-	-
138	301	-	-	-	-	-	-	-	-	-	-	-	-
139	302	-	-	-	-	-	-	-	-	-	-	-	-
140	302	-	-	-	-	-	-	-	-	-	-	-	-
141	302	-	-	-	-	-	-	-	-	-	-	-	-
142	302	-	-	-	-	-	-	-	-	-	-	-	-
143	302	-	-	-	-	-	-	-	-	-	-	-	-
144	302	-	-	-	-	-	-	-	-	-	-	-	-
145	302	-	-	-	-	-	-	-	-	-	-	-	-
146	302	-	-	-	-	-	-	-	-	-	-	-	-
147	302	-	-	-	-	-	-	-	-	-	-	-	-
148		-	-	-	-	-	-	-	-	-	-	-	-
149													
150	Distribution Expenses - Maintenance												
151	301	-	-	-	-	-	-	-	-	-	-	-	-
152	301	-	-	-	-	-	-	-	-	-	-	-	-
153	301	-	-	-	-	-	-	-	-	-	-	-	-
154	301	-	-	-	-	-	-	-	-	-	-	-	-
155	301	-	-	-	-	-	-	-	-	-	-	-	-
156	301	-	-	-	-	-	-	-	-	-	-	-	-
157	302	-	-	-	-	-	-	-	-	-	-	-	-
158	302	-	-	-	-	-	-	-	-	-	-	-	-
159	302	-	-	-	-	-	-	-	-	-	-	-	-
160	302	-	-	-	-	-	-	-	-	-	-	-	-
161	302	-	-	-	-	-	-	-	-	-	-	-	-
162	302	-	-	-	-	-	-	-	-	-	-	-	-
163	302	-	-	-	-	-	-	-	-	-	-	-	-
164	302	-	-	-	-	-	-	-	-	-	-	-	-
165	302	-	-	-	-	-	-	-	-	-	-	-	-
166		-	-	-	-	-	-	-	-	-	-	-	-
167													
168		-	-	-	-	-	-	-	-	-	-	-	-
169													

Note: Data from FERC Form 1 and company's books and records

u	v	w	x	y	z	aa	ab	ac	ad	ae	af	ag
AF	BIG COUNTRY		GREENBELT		SOUTH PLAINS		New SFA		OTHER	SPP Trans	ERCOT Trans	Total
	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans				
170	Customer Accounts Expenses											
171	901	Supervision	302	-	-	-	-	-	-	-	-	-
172	902	Meter Reading Expenses	302	-	-	-	-	-	-	-	-	-
173	903	Customer Records & Collection Expenses	302	-	-	-	-	-	-	-	-	-
174	904	Uncollectible Accounts	302	-	-	-	-	-	-	-	-	-
175	905	Misc Customer Accounts Expenses	302	-	-	-	-	-	-	-	-	-
176		Total		-	-	-	-	-	-	-	-	-
177	Customer Service & Informational Expenses											
179	907	Supervision	302	-	-	-	-	-	-	-	-	-
180	908	Meter Reading Expenses	302	-	-	-	-	-	-	-	-	-
181	909	Customer Records & Collection Expenses	302	-	-	-	-	-	-	-	-	-
182	910	Uncollectible Accounts	302	-	-	-	-	-	-	-	-	-
183		Total		-	-	-	-	-	-	-	-	-
184	Sales Expenses											
186	911	Supervision	302	-	-	-	-	-	-	-	-	-
187	912	Demonstrating & Selling	302	-	-	-	-	-	-	-	-	-
188	913	Advertising Expenses	302	-	-	-	-	-	-	-	-	-
189	916	Misc Sales Expenses	302	-	-	-	-	-	-	-	-	-
190		Total		-	-	-	-	-	-	-	-	-
191	Administrative & General Expenses - Operation											
193	920	Admin & Gen Salaries	306	-	-	-	-	-	-	-	-	-
194	921	Office Supplies	306	-	-	-	-	-	-	-	-	-
195	922	Credits for transfer	306	-	-	-	-	-	-	-	-	-
196	923	Outside Services	306	-	-	-	-	-	-	-	-	-
197	924	Property Insurance	306	-	-	-	-	-	-	-	-	-
198	924 SFA	Property Insurance SFA	305	-	-	-	-	-	-	-	-	-
199	925	Injuries & Damages	306	-	-	-	-	-	-	-	-	-
200	926	Employee Pensions & Benefits	306	-	-	-	-	-	-	-	-	-
201	927	Franchise Requirements	306	-	-	-	-	-	-	-	-	-
202	928	Regulatory Commission Expenses	306	-	-	-	-	-	-	-	-	-
203	929	Less Duplicate Charges	306	-	-	-	-	-	-	-	-	-
204	930.1	General Advertising	306	-	-	-	-	-	-	-	-	-
205	930.2	Miscellaneous General	306	-	-	-	-	-	-	-	-	-
206	931	Rents	306	-	-	-	-	-	-	-	-	-
207		Total		-	-	-	-	-	-	-	-	-
208	Administrative & General Expenses - Maintenance											
210	935	Maintenance of General Plant	306	-	-	-	-	-	-	-	-	-
211		Total		-	-	-	-	-	-	-	-	-
212	Total Administrative & General O&M Expenses before Allocation											
214		A&G Transmission & SFA Allocation	306	-	-	-	-	-	-	-	-	-
216		Remaining A&G Less Allocations	306	-	-	-	-	-	-	-	-	-
217	Total Administrative & General O&M Expenses											
219	Total Electric Operations & Maint Expense											
220	Total Electric Operations & Maint Expense											
221	Total Electric Operations & Maint Expense											

Note: Data from FERC Form 1 and company's books and records

	u	v	w	x	y	z	aa	ab	ac	ad	ae	af	ag
	BIG COUNTRY		GREENBELT		SOUTH PLAINS		New SFA		OTHER				
	AF	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans		SPP Trans	ERCOT Trans	Total
222	Depreciation												
223													
224	306	-	-	-	-	-	-	-	-	-	-	-	-
225	306	-	-	-	-	-	-	-	-	-	-	-	-
226	306	-	-	-	-	-	-	-	-	-	-	-	-
227	300	-	-	-	-	-	-	-	-	-	-	-	-
228	305	-	-	-	-	-	-	-	-	-	-	-	-
229	306	-	-	-	-	-	-	-	-	-	-	-	-
230	301	-	-	-	-	-	-	-	-	-	-	-	-
231	306	-	-	-	-	-	-	-	-	-	-	-	-
232	306	-	-	-	-	-	-	-	-	-	-	-	-
233	306	-	-	-	-	-	-	-	-	-	-	-	-
234													
235													
236		-	-	-	-	-	-	-	-	-	-	-	-
237													
238	Taxes Other Than Income Taxes												
239	305	-	-	-	-	-	-	-	-	-	-	-	-
240	300	-	-	-	-	-	-	-	-	-	-	-	-
241	300	-	-	-	-	-	-	-	-	-	-	-	-
242	300	-	-	-	-	-	-	-	-	-	-	-	-
243		-	-	-	-	-	-	-	-	-	-	-	-
244													
245		-	-	-	-	-	-	-	-	-	-	-	-
246													
247	Interest Expense												
248	305	-	-	-	-	-	-	-	-	-	-	-	-
249	300	-	-	-	-	-	-	-	-	-	-	-	-
250	300	-	-	-	-	-	-	-	-	-	-	-	-
251	300	-	-	-	-	-	-	-	-	-	-	-	-
252		-	-	-	-	-	-	-	-	-	-	-	-
253													
254	Margin												
255	305	-	-	-	-	-	-	-	-	-	-	-	-
256													
257		-	-	-	-	-	-	-	-	-	-	-	-
258		-	-	-	-	-	-	-	-	-	-	-	-
259		-	-	-	-	-	-	-	-	-	-	-	-
260													
261													
262													
263													
264													
265													
266													
267													
268													
269													
270													
271	Debt Service												
272													
273													
274													
275													
276													
277													
278													
279													

Note: Reference FERC Form 1 page 450.1 Footnote Data

Note: Data from FERC Form 1 and company's books and records

	u	v	w	x	y	z	aa	ab	ac	ad	ae	af	ag
	BIG COUNTRY		GREENBELT		SOUTH PLAINS		New SFA		OTHER				
AF	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	Total
----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----

Note: The DSC will remain fixed at 1.5 until a FPA Section 205 filing

Golden Spread Electric Cooperative
Summary of Allocation Factors

a	b	c	d	e	f	g	h	i	j	k	m
1	AF	Allocation Factors									
2	-----		Form 1								
3		<u>Wages & Salaries</u>									
4		Production	p354, L20								0.00%
5		Transmission	p354, L21								0.00%
		Regional Marketing	p354, L22								0.00%
6		Distribution	p354, L23								0.00%
7		Cust Acct, Cust Svc, Sales	p354, L24-26								0.00%
8		Admin & Gen	p354, L27								0.00%
9		Total		-							0.00%
10											
11											
12											
13											
14		<u>Allocate Wages by DP</u>									
15		Wages & Salary less A&G (by DP)		0		0		0		0	
16	107	Wages & Salary Ratio		0.00%		0.00%		0.00%		0.00%	0.00%
17		<u>SFA Investment</u>									
18		Total SFA Trans & Dist Plant Investment		-		-		-		-	
19		Total SFA Allocation to Transmission Function		-		-		-		-	
20	305	SFA Plant to Transmission Function Ratio		0.00%		0.00%		0.00%		0.00%	0.00%
21											
22		<u>Trans & Dist Plant less 350, 359, 360</u>									
23		Total Trans & Dist Plant Investment		-		-		-		-	
24		Total Trans & Dist Plant Allocated to Transmission Function		-		-		-		-	
25	306	Ratio T&D Plant to T&D Plant Allocated to Transmission Function		0.00%		0.00%		0.00%		0.00%	0.00%
26											
27		<u>Trans & Dist Expenses w/o A&G</u>									
28		Total Trans & Dist Expenses		-		-		-		-	
29		Total Trans & Dist Expenses Allocated to Transmission Function		-		-		-		-	
30	307	Ratio T&D Expenses to T&D Expenses Allocated to Transmission Function		0.00%		0.00%		0.00%		0.00%	0.00%
31											
32											

Golden Spread Electric Cooperative
Summary of Allocation Factors

a	b	c	d	e	f	g	h	i	j	k	m
2	3	4	5	6	7	8	9	10			
		BIG COUNTRY		GREENBELT		SOUTH PLAINS		New SFA		OTHER	TOTAL
		Total/SPP	ERCOT	Total/SPP	ERCOT	Total/SPP	ERCOT	Total/SPP	ERCOT		
33	1										
34											
35											
36											
37	100										0.00%
38	101									100.00%	100.00%
39	102	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
40	103	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
41	104	0.00%		0.00%		0.00%		0.00%		0.00%	0.00%
42	105	0.00%		0.00%		0.00%		0.00%		0.00%	0.00%
43	106	0.00%		0.00%		0.00%		0.00%		0.00%	0.00%
44	107	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
45	108	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
46	109	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
47											
48	200										
49	201	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
50	202	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
51	203	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
52	204	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
53	205	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
54	206	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	
55	207										
56	208	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	
57	209	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
58	210	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
59	211										
60	212										
61	213	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
62	214	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
63	215	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
64	216	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
65	217	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
66											
67	300	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	
68	301	9.05%	9.05%	9.05%	9.05%	9.05%	9.05%	9.05%	9.05%	9.05%	100.00%
69	302	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	
70	303										
71	304	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
72	305	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
73	306	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
74	307	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	

Golden Spread Electric Cooperative, Inc.

Long-Term Debt

Year Ended December 31, 2015

Note: Data from company's books and records

	a	b	c
	LTD <u>Account 224</u>	Notes Payable <u>Account 231</u>	<u>Total</u>
1 Big Country			-
2 Greenbelt			-
3 South Plains			-
4 New SFA			-
5 Other			-
6 Total	-	-	-
7			
8	Big Country	Big Country	Big Country
9 Beginning Bal			-
10 Additions			-
11 Payments			-
12 Ending Bal	-	-	-
13			
14	Greenbelt	Greenbelt	Greenbelt
15 Beginning Bal			-
16 Additions			-
17 Payments			-
18 Ending Bal	-	-	-
19			
20	South Plains	South Plains	South Plains
21 Beginning Bal			-
22 Additions			-
23 Payments			-
24 Ending Bal	-	-	-
25			
26	New SFA	New SFA	New SFA
27 Beginning Bal			-
28 Additions			-
29 Payments			-
30 Ending Bal	-	-	-
31			
32	OTHER	OTHER	OTHER
33 Beginning Bal			-
34 Additions			-
35 Payments			-
36 Ending Bal	-	-	-

Golden Spread Electric Cooperative
Functionalization of Substation Investment

Note: Data from company's books and records

The Acct 352 & 353 Investment consists of distribution substations.
The high side is a transmission voltage and the low side is a distribution voltage.
Only the high side asset cost is assigned to the transmission function.
The allocation of total substation cost to the transmission and distribution function
is based on representative allocation factors based on an analysis of substation owned by GSEC.

Functionalization of Distribution Substation Investment - Sample Data For GSEC Owned Substations

	ERCOT	Balance	Functionalized			Functionalized Percentage			Functionalized w/ Common		Functionalized Percent w/ Common	
			Trans	Dist	Common	Trans	Dist	Common	Trans	Dist	Trans	Dist
Justiceburg	N	241,002	6,437	181,922	52,642	2.67%	75.49%	21.84%	8,236	232,766	3.42%	96.58%
Garza	N	104,772	3,960	79,259	21,553	3.78%	75.65%	20.57%	4,986	99,786	4.76%	95.24%
Fluvanna	N	147,514	9,232	112,289	25,993	6.26%	76.12%	17.62%	11,207	136,307	7.60%	92.40%
Plainview	Y	415,375	29,137	184,396	201,842	7.01%	44.39%	48.59%	56,679	358,695	13.65%	86.35%
Union	N	534,035	50,473	383,882	99,680	9.45%	71.88%	18.67%	62,057	471,978	11.62%	88.38%
Longworth	Y	4,573	-	2,541	2,031	0.00%	55.58%	44.42%	-	4,573	0.00%	100.00%
SNTX	Y	841,841	95,450	574,401	171,990	11.34%	68.23%	20.43%	119,958	721,883	14.25%	85.75%
Haskell Substation	Y	387,839	35,008	237,407	115,424	9.03%	61.21%	29.76%	49,842	337,997	12.85%	87.15%
Nugent Substation	Y	224,588	57,898	141,774	24,916	25.78%	63.13%	11.09%	65,123	159,465	29.00%	71.00%
Dressey	Y	63,935	2,832	45,032	16,071	4.43%	70.43%	25.14%	3,783	60,152	5.92%	94.08%
Novice	Y	142,799	3,263	130,813	8,722	2.28%	91.61%	6.11%	3,475	139,323	2.43%	97.57%
Gouldbusk	Y	227,512	13,400	149,190	64,922	5.89%	65.57%	28.54%	18,751	208,761	8.24%	91.76%
Mertzon	Y	448,782	14,098	371,410	63,274	3.14%	82.76%	14.10%	16,411	432,371	3.66%	96.34%
Grape Creek	Y	394,386	15,360	283,512	95,514	3.89%	71.89%	24.22%	20,269	374,117	5.14%	94.86%
Sterling City	Y	348,795	14,170	264,060	70,564	4.06%	75.71%	20.23%	17,764	331,031	5.09%	94.91%
Silver	Y	409,455	13,748	312,972	82,736	3.36%	76.44%	20.21%	17,229	392,226	4.21%	95.79%
Harriet	Y	518,450	8,475	419,893	90,082	1.63%	80.99%	17.38%	10,257	508,193	1.98%	98.02%
Lake Nasworthy	Y	339,088	15,250	235,802	88,036	4.50%	69.54%	25.96%	20,598	318,491	6.07%	93.93%
Barnhart	Y	352,419	10,727	267,829	73,864	3.04%	76.00%	20.96%	13,571	338,848	3.85%	96.15%
Veribest	Y	287,113	10,479	191,759	84,875	3.65%	66.79%	29.56%	14,877	272,236	5.18%	94.82%
Orient	Y	612,595	92,986	460,644	58,965	15.18%	75.20%	9.63%	102,890	509,705	16.80%	83.20%
TOTAL		7,046,867	502,385	5,030,786	1,513,697	7.13%	71.39%	21.48%	637,962	6,408,905	9.05%	90.95%

Golden Spread Electric Cooperative
Delivery Points

	a	b	c	d	e	f	g	h	i	j	k	l	m
	Total	SSR Other	SSR SFA	Other SPP	Other ERCOT	SFA SPP	SFA ERCOT	Total	SFA SPP %	SFA ERCOT %	SFA % Total	SFA % SFA	
1 Bailey County								0	0.00%	0.00%	0.00%	0.00%	
2 Big Country								0	0.00%	0.00%	0.00%	0.00%	
3 Coleman								0	0.00%	0.00%	0.00%	0.00%	
4 Concho								0	0.00%	0.00%	0.00%	0.00%	
5 Deaf Smith								0	0.00%	0.00%	0.00%	0.00%	
6 Greenbelt								0	0.00%	0.00%	0.00%	0.00%	
7 Lamb County								0	0.00%	0.00%	0.00%	0.00%	
8 Lighthouse								0	0.00%	0.00%	0.00%	0.00%	
9 Lyntegar								0	0.00%	0.00%	0.00%	0.00%	
10 North Plains								0	0.00%	0.00%	0.00%	0.00%	
11 Rita Blanca								0	0.00%	0.00%	0.00%	0.00%	
12 South Plains								0	0.00%	0.00%	0.00%	0.00%	
13 Swisher								0	0.00%	0.00%	0.00%	0.00%	
14 SWTEC								0	0.00%	0.00%	0.00%	0.00%	
15 Taylor								0	0.00%	0.00%	0.00%	0.00%	
16 Tri-County								0	0.00%	0.00%	0.00%	0.00%	
17 New SFA								0	0.00%	0.00%	0.00%	0.00%	
18 Total	0	0	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%	
19		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%						
20													
21	Other		Big Country		Greenbelt		South Plains		New SFA		Total		
22	-----		-----		-----		-----		-----		-----		
23	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT	Total
24	-----		-----		-----		-----		-----		-----		
25 Delivery Points	0	0	0	0	0	0	0	0	0	0	0	0	0
26 Ratio	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
27													
28 DP For Individual	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			

Note: Data from company's books and records

Golden Spread Electric Cooperative
Depreciation Rates

Note: Data from FERC Form 1

Account	Rate
1 350	2.75
2 353	2.75
3 355	2.75
4 356	2.75
5 390	6.67
6 391	20.00
7 392	20.00
8 397	20.00
9 399	10.00
10 101	6.67

GOLDEN SPREAD ELECTRIC COOPERATIVE

2016 SPP Transmission Rates

REVISED TEMPLATE

April 28, 2017

Golden Spread Electric Cooperative
Summary of SPP Transmission Revenue Requirement

	Reference		a	b	c	d	e			f	g
			Total GSEC	Other	Total SPP Trans	Big Country	Greenbelt	South Plains	New SFA		
1 Steam Power Generation	Schedule C-1.0, Line 21	\$	29,135,530	29,135,530	-	-	-	-	-	-	-
2 Other Power Generation	Schedule C-1.0, Line 41	\$	25,766,095	25,766,095	-	-	-	-	-	-	-
3 Other Power Supply	Schedule C-1.0, Line 49	\$	154,238,626	154,237,939	687	104	21	562	-	-	-
4 Transmission O&M	Schedule C-1.0, Line 109	\$	53,044,095	52,843,387	200,708	10,457	2,061	188,190	-	-	-
5 Regional Market	Schedule C-1.0, Line 130	\$	682,615	682,615	-	-	-	-	-	-	-
6 Distribution O&M	Schedule C-1.0, Line 168	\$	2,325,289	2,130,565	194,724	1,764	1,123	191,836	-	-	-
7 Customer Accounts	Schedule C-1.0, Line 176	\$	605,118	605,118	-	-	-	-	-	-	-
8 Customer Service	Schedule C-1.0, Line 183	\$	-	-	-	-	-	-	-	-	-
9 Sales	Schedule C-1.0, Line 190	\$	-	-	-	-	-	-	-	-	-
10 Admin & General	Schedule C-1.0, Line 218	\$	27,676,009	27,498,545	177,464	38,400	47,000	92,065	-	-	-
11 Depreciation	Schedule C-1.0, Line 236	\$	28,762,969	27,632,688	1,130,281	131,852	656,968	341,461	-	-	-
12 Taxes other than IC	Schedule C-1.0, Line 243	\$	4,932,586	4,827,035	105,551	64,657	5,397	35,497	-	-	-
13 Interest Expense	Schedule C-1.0, Line 252	\$	26,075,114	24,797,568	1,277,546	182,075	875,510	219,961	-	-	-
14 Total Cost of Service	Sum Line 1 to Line 13	\$	353,244,046	350,157,085	3,086,961	429,308	1,588,081	1,069,572	-	-	-
15 Margin	Schedule C-1.0, Line 255	\$				17,815	1,089,229	187,344	-	-	-
16 Total Revenue Requirement	L15 + L16	\$			3,086,961	447,123	2,677,309	1,256,916	-	-	-
17											
18 Billing Units	Schedule E-1.0, L, L6, L, L	kW mon			2,716,634	167,236	328,535	2,220,863	-	-	-
19											
20											
21 Rate											
22 Annual	Line 23 * 12	\$/kW/yr			13.68	32.04	97.80	6.84	-	-	-
23 Monthly	Line 16 / Line 18	\$/kW/mon			1.14	2.67	8.15	0.57	-	-	-
24 Weekly	Line 22 / 52	\$/kW/week			0.263	0.616	1.881	0.132	-	-	-
25 Daily	Line 24 / 5	\$/kW/day			0.053	0.123	0.376	0.026	-	-	-
26 Hourly	Line 25 / 16	\$/kW/hour			0.003	0.008	0.024	0.002	-	-	-

Golden Spread Electric Cooperative
Summary of 12/31/2015 Plant Accounts

Note: Data from FERC Form 1 and company's books and records

	Reference	a	b	c	d	e	f	g	h	i	j	k	l	m	n
		Form 1 Total	AF	BIG COUNTRY		GREENBELT		SOUTH PLAINS		New SFA		OTHER	SPP	ERCOT	Total
				SPP	ERCOT	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT				
		1	2	3	4	5	6	7	8	9	10				
Intangible Plant															
1	Intangible Plant														
2	301 Organization	p205, L2	-	101	-	-	-	-	-	-	-	-	-	-	-
3	302 Franchises & Consents	p205, L3	-	101	-	-	-	-	-	-	-	-	-	-	-
4	303 Misc Intangible Plant	p205, L4	-	101	-	-	-	-	-	-	-	-	-	-	-
5	Total		-		-	-	-	-	-	-	-	-	-	-	-
Steam Production Plant															
7	Steam Production Plant														
8	310 Land & Land Rights	p205, L8	18,429,437	101	-	-	-	-	-	-	-	18,429,437	-	-	18,429,437
9	311 Structures & Improvements	p205, L9	5,697,501	101	-	-	-	-	-	-	-	5,697,501	-	-	5,697,501
10	312 Boiler Plant Equipment	p205, L10	96,054,027	101	-	-	-	-	-	-	-	96,054,027	-	-	96,054,027
11	313 Engines & Engine-Driven Generators	p205, L11	-	101	-	-	-	-	-	-	-	-	-	-	-
12	314 Turbogenerator Units	p205, L12	72,008,741	101	-	-	-	-	-	-	-	72,008,741	-	-	72,008,741
13	315 Accessory Electric Equipment	p205, L13	26,060,947	101	-	-	-	-	-	-	-	26,060,947	-	-	26,060,947
14	316 Misc Power Plant Equipment	p205, L14	5,339,248	101	-	-	-	-	-	-	-	5,339,248	-	-	5,339,248
15	317 Asset Retirement Costs for Steam Production	p205, L15	-	101	-	-	-	-	-	-	-	-	-	-	-
16	Total		223,589,901		-	-	-	-	-	-	-	223,589,901	-	-	223,589,901
Other Production Plant															
18	Other Production Plant														
19	340 Land & Land Rights	p205, L37	1,383,744	101	-	-	-	-	-	-	-	1,383,744	-	-	1,383,744
20	341 Structures & Improvements	p205, L38	85,140,462	101	-	-	-	-	-	-	-	85,140,462	-	-	85,140,462
21	342 Fuel Holders, Products & Accessories	p205, L39	35,287,288	101	-	-	-	-	-	-	-	35,287,288	-	-	35,287,288
22	343 Prime Movers	p205, L40	86,991,111	101	-	-	-	-	-	-	-	86,991,111	-	-	86,991,111
23	344 Generators	p205, L41	217,068,026	101	-	-	-	-	-	-	-	217,068,026	-	-	217,068,026
24	345 Accessory Electric Equipment	p205, L42	25,602,904	101	-	-	-	-	-	-	-	25,602,904	-	-	25,602,904
25	346 Misc Power Plant Equipment	p205, L43	9,719,983	101	-	-	-	-	-	-	-	9,719,983	-	-	9,719,983
26	347 Asset Retirement Costs for Other Production	p205, L44	-	101	-	-	-	-	-	-	-	-	-	-	-
27	Total		461,193,518		-	-	-	-	-	-	-	461,193,518	-	-	461,193,518
Transmission Plant															
29	Transmission Plant														
30	350 Land & Land Rights	p207, L48	-	108	-	-	-	-	-	-	-	-	-	-	-
31	350 SFA Land & Land Rights SFA		232,962	100	29,163	6,411	-	74,617	-	-	-	122,771	103,780	6,411	232,962
32	352 Structures & Improvements	p207, L49	-	108	-	-	-	-	-	-	-	-	-	-	-
33	352 SFA Structures & Improvements SFA		-	100	-	-	-	-	-	-	-	-	-	-	-
34	353 Station Equipment (Other)	p207, L50 - L35 - L36	-	108	-	-	-	-	-	-	-	-	-	-	-
35	353 SFA Station Equipment SFA		17,159,705	100	306,073	-	12,232,007	4,621,625	-	-	-	-	17,159,705	-	17,159,705
36	353 SCADA SCADA		5,227,541	103	66,171	33,086	33,086	297,771	-	-	-	4,797,427	397,028	33,086	5,227,541
37	353 SCADA SFA SCADA SFA		-	100	-	-	-	-	-	-	-	-	-	-	-
38	354 Towers & Fixtures	p207, L51	-	108	-	-	-	-	-	-	-	-	-	-	-
39	354 SFA Towers & Fixtures SFA		-	100	-	-	-	-	-	-	-	-	-	-	-
40	355 Poles & Fixtures	p207, L52	-	108	-	-	-	-	-	-	-	-	-	-	-
41	355 SFA Poles & Fixtures SFA		18,102,646	100	1,954,605	-	11,319,994	2,583,151	-	-	-	2,244,896	15,857,750	-	18,102,646
42	356 Overhead Conductors & Devices	p207, L53	-	108	-	-	-	-	-	-	-	-	-	-	-
43	356 SFA Overhead Conductors & Devices SFA		6,575,932	100	2,276,778	-	33,611	2,586,934	-	-	-	1,678,609	4,897,323	-	6,575,932
44	357 Underground Conduit	p207, L54	-	108	-	-	-	-	-	-	-	-	-	-	-
45	357 SFA Underground Conduit SFA		-	100	-	-	-	-	-	-	-	-	-	-	-
46	358 Underground Conductors & Devices	p207, L55	-	108	-	-	-	-	-	-	-	-	-	-	-
47	358 SFA Underground Conductors & Devices SFA		-	100	-	-	-	-	-	-	-	-	-	-	-
48	359 Roads & Trails	p207, L56	-	108	-	-	-	-	-	-	-	-	-	-	-
49	359 SFA Roads & Trails SFA		3,260	100	-	-	-	-	-	-	-	3,260	-	-	3,260
50	359.1 Asset Retirement Costs for Trans Plant	p207, L57	-	108	-	-	-	-	-	-	-	-	-	-	-
51	359.1 SFA Asset Retirement Costs for Trans Plant SFA		-	100	-	-	-	-	-	-	-	-	-	-	-
52	Total		47,302,046		4,632,790	39,497	23,618,698	10,164,098	-	-	-	8,846,963	38,415,586	39,497	47,302,046

Golden Spread Electric Cooperative
Summary of 12/31/2015 Plant Accounts

Note: Data from FERC Form 1 and company's books and records

Reference	a	b	c		d		e		f		g		h		i		j		k		l	m	n
			BIG COUNTRY		GREENBELT		SOUTH PLAINS		New SFA		OTHER		SPP	ERCOT	Total								
			Form 1 Total	AF	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT											
54	Distribution Plant																						
55	360	Land & Land Rights	p207, L60	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	360 SFA	Land & Land Rights SFA	p207, L60	160,773	100	16,141	3,549	-	-	82,709	-	-	-	-	-	-	-	-	58,374	-	98,850	3,549	160,773
57	361	Structures & Improvements	p207, L61	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	361 SFA	Structures & Improvements SFA	p207, L61	286	100	-	-	-	-	-	-	-	-	-	-	-	-	-	286	-	-	-	286
59	362	Station Equipment	p207, L62	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	362 SFA	Station Equipment SFA	p207, L62	59,218,247	100	1,290,876	2,233,806	1,610,298	-	29,633,177	-	-	-	-	-	-	-	-	24,450,090	-	32,534,351	2,233,806	59,218,247
61	363	Storage Battery Equipment	p207, L63	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62	363 SFA	Storage Battery Equipment SFA	p207, L63	-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63	364	Poles, Towers & Fixtures	p207, L64	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64	364 SFA	Poles, Towers & Fixtures SFA	p207, L64	1,372	100	1,053	319	-	-	-	-	-	-	-	-	-	-	-	-	-	1,053	319	1,372
65	365	Overhead Conductors & Devices	p207, L65	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66	365 SFA	Overhead Conductors & Devices SFA	p207, L65	16,557	100	12,051	4,506	-	-	-	-	-	-	-	-	-	-	-	-	-	12,051	4,506	16,557
67	366	Underground Conduit	p207, L66	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68	366 SFA	Underground Conduit SFA	p207, L66	-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
69	367	Underground Conductors & Devices	p207, L67	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70	367 SFA	Underground Conductors & Devices SFA	p207, L67	370	100	-	370	-	-	-	-	-	-	-	-	-	-	-	-	-	-	370	370
71	368	Line Transformers	p207, L68	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72	368 SFA	Line Transformers SFA	p207, L68	18,927	100	-	18,927	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,927	18,927
73	369	Services	p207, L69	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74	370	Meters	p207, L70	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75	371	Installations on Customer Premises	p207, L71	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
76	372	Leased Property on Customer Premises	p207, L72	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
77	373	Street Lighting & Signal Systems	p207, L73	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
78	374	Asset Retirement Costs for Dist Plant	p207, L74	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
79		Total		59,416,532		1,320,121	2,261,477	1,610,298	-	29,715,886	-	-	-	-	-	-	-	-	24,508,750	-	32,646,305	2,261,477	59,416,532
80																							
81	Regional Transmission & Market Operation Plant																						
82	380	Land & Land Rights	p207, L77	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83	381	Structures & Improvements	p207, L78	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84	382	Computer Hardware	p207, L79	35,589	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	35,589	-	-	35,589
85	383	Computer Software	p207, L80	164,279	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	164,279	-	-	164,279
86	384	Communication Equipment	p207, L81	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
87	385	Misc Regional Transmission & Market Operation Plant	p207, L82	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
88	386	Asset Retirement Costs for Regional Transmission & Market Operation Plant	p207, L83	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
89		Total		199,868		-	-	-	-	-	-	-	-	-	-	-	-	-	199,868	-	-	-	199,868
90																							
91	General Plant																						
92	389	Land & Land Rights	p207, L86	-	107	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93	390	Structures & Improvements	p207, L87	201,503	107	300	150	150	-	1,349	-	-	-	-	-	-	-	-	199,555	-	1,798	150	201,503
94	391	Office Furniture & Equipment	p207, L88	8,570,768	107	12,749	6,375	6,375	-	57,373	-	-	-	-	-	-	-	-	8,487,897	-	76,497	6,375	8,570,768
95	392	Transportation Equipment	p207, L89	602,933	107	897	448	448	-	4,036	-	-	-	-	-	-	-	-	597,103	-	5,381	448	602,933
96	393	Stores Equipment	p207, L90	23,099	107	34	17	17	-	155	-	-	-	-	-	-	-	-	22,876	-	206	17	23,099
97	394	Tools, Shop & Garage Equipment	p207, L91	214,700	107	319	160	160	-	1,437	-	-	-	-	-	-	-	-	212,624	-	1,916	160	214,700
98	395	Laboratory Equipment	p207, L92	8,365	107	12	6	6	-	56	-	-	-	-	-	-	-	-	8,284	-	75	6	8,365
99	396	Power Operated Equipment	p207, L93	-	107	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	397	Communication Equipment	p207, L94	55,560	107	83	41	41	-	372	-	-	-	-	-	-	-	-	55,023	-	496	41	55,560
101	398	Miscellaneous Equipment	p207, L95	135,067	107	201	100	100	-	904	-	-	-	-	-	-	-	-	133,761	-	1,206	100	135,067
102	399	Other Tangible Property	p207, L97	1,241,940	107	1,847	924	924	-	8,314	-	-	-	-	-	-	-	-	1,229,932	-	11,085	924	1,241,940
103	399.1	Asset Retirement Costs for General Plant	p207, L98	-	107	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
104		Total		11,053,935		16,443	8,222	8,222	-	73,995	-	-	-	-	-	-	-	-	10,947,054	-	98,660	8,222	11,053,935
105																							
106		Total Electric Plant		802,755,800		5,969,355	2,309,195	25,237,217	-	39,953,979	-	-	-	-	-	-	-	-	729,286,054	-	71,160,551	2,309,195	802,755,800
107		Investment Ratio			109	0.74%	0.29%	3.14%	0.00%	4.98%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	90.85%		8.86%	0.29%	100.00%	

Golden Spread Electric Cooperative
Summary of 12/31/2015 Plant Accounts

Note: Data from FERC Form 1 and company's books and records

	a	b	c	d	e	f	g	h	i	j	k	l	m	n
Reference	Form 1 Total	AF	BIG COUNTRY		GREENBELT		SOUTH PLAINS		New SFA		OTHER	SPP	ERCOT	Total
			SPP	ERCOT	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT				
108														
109	Total SFA Direct	100	5,886,740	2,267,888	25,195,910	-	39,582,213	-	-	-	28,558,286	70,664,863	2,267,888	101,491,037
110														
111	Transmission Plant		4,632,790	39,497	23,618,698	-	10,164,098	-	-	-	8,846,963	47,262,549	39,497	47,302,046
112	Less: Gen Step-Up		-	-	-	-	-	-	-	-	-	-	-	-
113	Transmission Plant w/o Gen Step-Up		4,632,790	39,497	23,618,698	-	10,164,098	-	-	-	8,846,963	47,262,549	39,497	47,302,046
114	Investment Ratio	201	99.15%	0.85%	100.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	99.92%	0.08%	
115														
116	Transmission Plant w/o Gen Step-Up		4,632,790	39,497	23,618,698	-	10,164,098	-	-	-	8,846,963	47,262,549	39,497	47,302,046
117	Less: 350 & 359		(29,163)	(6,411)	-	-	(74,617)	-	-	-	(126,031)	(229,811)	(6,411)	(236,222)
118	Trans Plant less 350 & 359		4,603,627	33,086	23,618,698	-	10,089,481	-	-	-	8,720,932	47,032,738	33,086	47,065,824
119	Investment Ratio	202	99.29%	0.71%	100.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	99.93%	0.07%	
120														
121	Trans Plant - Accts 355 & 356		4,231,383	-	11,353,605	-	5,170,085	-	-	-	3,923,505	24,678,578	-	24,678,578
122	Investment Ratio	209	100.00%	0.00%	100.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	100.00%	0.00%	
123														
124	Total Distribution Plant		1,320,121	2,261,477	1,610,298	-	29,715,886	-	-	-	24,508,750	57,155,055	2,261,477	59,416,532
125	Less: 360		(16,141)	(3,549)	-	-	(82,709)	-	-	-	(58,374)	(157,224)	(3,549)	(160,773)
126	Total Dist Plant less 360		1,303,980	2,257,928	1,610,298	-	29,633,177	-	-	-	24,450,376	56,997,831	2,257,928	59,255,759
127	Investment Ratio	203	36.61%	63.39%	100.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	96.19%	3.81%	
128														
129	Dist Plant - Acct 362		1,290,876	2,233,806	1,610,298	-	29,633,177	-	-	-	24,450,090	56,984,441	2,233,806	59,218,247
130	Investment Ratio	210	36.62%	63.38%	100.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	96.23%	3.77%	
131														
132	Trans & Dist Plant less 350, 359 & 360		5,907,607	2,291,014	25,228,996	-	39,722,658	-	-	-	33,171,308	104,030,569	2,291,014	106,321,583
133	Investment Ratio	205	72.06%	27.94%	100.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	97.85%	2.15%	

Note: Data from FERC Form 1 and company's books and records

		o	p	q	r	s	t	u	v	w	x	y	z	aa
		BIG COUNTRY		GREENBELT		SOUTH PLAINS		New SFA		OTHER			Total	
AF		SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans		SPP Trans	ERCOT Trans		
		3	4	5	6	7	8	9	10					
1	Intangible Plant													
2	301 Organization	302	-	-	-	-	-	-	-	-	-	-	-	
3	302 Franchises & Consents	302	-	-	-	-	-	-	-	-	-	-	-	
4	303 Misc Intangible Plant	302	-	-	-	-	-	-	-	-	-	-	-	
5	Total		-	-	-	-	-	-	-	-	-	-	-	
6														
7	Steam Production Plant													
8	310 Land & Land Rights	302	-	-	-	-	-	-	-	18,429,437	-	-	18,429,437	
9	311 Structures & Improvements	302	-	-	-	-	-	-	-	5,697,501	-	-	5,697,501	
10	312 Boiler Plant Equipment	302	-	-	-	-	-	-	-	96,054,027	-	-	96,054,027	
11	313 Engines & Engine-Driven Generators	302	-	-	-	-	-	-	-	-	-	-	-	
12	314 Turbogenerator Units	302	-	-	-	-	-	-	-	72,008,741	-	-	72,008,741	
13	315 Accessory Electric Equipment	302	-	-	-	-	-	-	-	26,060,947	-	-	26,060,947	
14	316 Misc Power Plant Equipment	302	-	-	-	-	-	-	-	5,339,248	-	-	5,339,248	
15	317 Asset Retirement Costs for Steam Production	302	-	-	-	-	-	-	-	-	-	-	-	
16	Total		-	-	-	-	-	-	-	223,589,901	-	-	223,589,901	
17														
18	Other Production Plant													
19	340 Land & Land Rights	302	-	-	-	-	-	-	-	1,383,744	-	-	1,383,744	
20	341 Structures & Improvements	302	-	-	-	-	-	-	-	85,140,462	-	-	85,140,462	
21	342 Fuel Holders, Products & Accessories	302	-	-	-	-	-	-	-	35,287,288	-	-	35,287,288	
22	343 Prime Movers	302	-	-	-	-	-	-	-	86,991,111	-	-	86,991,111	
23	344 Generators	302	-	-	-	-	-	-	-	217,068,026	-	-	217,068,026	
24	345 Accessory Electric Equipment	302	-	-	-	-	-	-	-	25,602,904	-	-	25,602,904	
25	346 Misc Power Plant Equipment	302	-	-	-	-	-	-	-	9,719,983	-	-	9,719,983	
26	347 Asset Retirement Costs for Other Production	302	-	-	-	-	-	-	-	-	-	-	-	
27	Total		-	-	-	-	-	-	-	461,193,518	-	-	461,193,518	
28														
29	Transmission Plant													
30	350 Land & Land Rights	300	-	-	-	-	-	-	-	-	-	-	-	
31	350 SFA Land & Land Rights SFA	300	29,163	6,411	-	-	74,617	-	-	122,771	103,780	6,411	232,962	
32	352 Structures & Improvements	300	-	-	-	-	-	-	-	-	-	-	-	
33	352 SFA Structures & Improvements SFA	300	-	-	-	-	-	-	-	-	-	-	-	
34	353 Station Equipment (Other)	300	-	-	-	-	-	-	-	-	-	-	-	
35	353 SFA Station Equipment SFA	300	306,073	-	12,232,007	-	4,621,625	-	-	-	17,159,705	-	17,159,705	
36	353 SCADA SCADA	300	66,171	33,086	33,086	-	297,771	-	-	4,797,427	397,028	33,086	5,227,541	
37	353 SCADA SFA SCADA SFA	300	-	-	-	-	-	-	-	-	-	-	-	
38	354 Towers & Fixtures	300	-	-	-	-	-	-	-	-	-	-	-	
39	354 SFA Towers & Fixtures SFA	300	-	-	-	-	-	-	-	-	-	-	-	
40	355 Poles & Fixtures	300	-	-	-	-	-	-	-	-	-	-	-	
41	355 SFA Poles & Fixtures SFA	300	1,954,605	-	11,319,994	-	2,583,151	-	-	2,244,896	15,857,750	-	18,102,646	
42	356 Overhead Conductors & Devices	300	-	-	-	-	-	-	-	-	-	-	-	
43	356 SFA Overhead Conductors & Devices SFA	300	2,276,778	-	33,611	-	2,586,934	-	-	1,678,609	4,897,323	-	6,575,932	
44	357 Underground Conduit	300	-	-	-	-	-	-	-	-	-	-	-	
45	357 SFA Underground Conduit SFA	300	-	-	-	-	-	-	-	-	-	-	-	
46	358 Underground Conductors & Devices	300	-	-	-	-	-	-	-	-	-	-	-	
47	358 SFA Underground Conductors & Devices SFA	300	-	-	-	-	-	-	-	-	-	-	-	
48	359 Roads & Trails	300	-	-	-	-	-	-	-	-	-	-	-	
49	359 SFA Roads & Trails SFA	300	-	-	-	-	-	-	-	3,260	-	-	3,260	
50	359.1 Asset Retirement Costs for Trans Plant	300	-	-	-	-	-	-	-	-	-	-	-	
51	359.1 SFA Asset Retirement Costs for Trans Plant SFA	300	-	-	-	-	-	-	-	-	-	-	-	
52	Total		4,632,790	39,497	23,618,698	-	10,164,098	-	-	8,846,963	38,415,586	39,497	47,302,046	
53														

Note: Data from FERC Form 1 and company's books and records

		o	p	q	r	s	t	u	v	w	x	y	z	aa
		BIG COUNTRY		GREENBELT		SOUTH PLAINS		New SFA		OTHER			Total	
AF		SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans		SPP Trans	ERCOT Trans		
54	Distribution Plant													
55	360 Land & Land Rights	301	-	-	-	-	-	-	-	-	-	-	-	
56	360 SFA Land & Land Rights SFA	301	1,461	321	-	-	7,485	-	-	-	151,506	8,946	321	160,773
57	361 Structures & Improvements	301	-	-	-	-	-	-	-	-	-	-	-	
58	361 SFA Structures & Improvements SFA	301	-	-	-	-	-	-	-	-	286	-	-	286
59	362 Station Equipment	301	-	-	-	-	-	-	-	-	-	-	-	
60	362 SFA Station Equipment SFA	301	116,824	202,159	145,732	-	2,681,803	-	-	-	56,071,729	2,944,359	202,159	59,218,247
61	363 Storage Battery Equipment	302	-	-	-	-	-	-	-	-	-	-	-	
62	363 SFA Storage Battery Equipment SFA	302	-	-	-	-	-	-	-	-	-	-	-	
63	364 Poles, Towers & Fixtures	302	-	-	-	-	-	-	-	-	-	-	-	
64	364 SFA Poles, Towers & Fixtures SFA	302	-	-	-	-	-	-	-	-	1,372	-	-	1,372
65	365 Overhead Conductors & Devices	302	-	-	-	-	-	-	-	-	-	-	-	
66	365 SFA Overhead Conductors & Devices SFA	302	-	-	-	-	-	-	-	-	16,557	-	-	16,557
67	366 Underground Conduit	302	-	-	-	-	-	-	-	-	-	-	-	
68	366 SFA Underground Conduit SFA	302	-	-	-	-	-	-	-	-	-	-	-	
69	367 Underground Conductors & Devices	302	-	-	-	-	-	-	-	-	-	-	-	
70	367 SFA Underground Conductors & Devices SFA	302	-	-	-	-	-	-	-	-	-	-	370	370
71	368 Line Transformers	302	-	-	-	-	-	-	-	-	-	-	-	
72	368 SFA Line Transformers SFA	302	-	-	-	-	-	-	-	-	18,927	-	-	18,927
73	369 Services	302	-	-	-	-	-	-	-	-	-	-	-	
74	370 Meters	302	-	-	-	-	-	-	-	-	-	-	-	
75	371 Installations on Customer Premises	302	-	-	-	-	-	-	-	-	-	-	-	
76	372 Leased Property on Customer Premises	302	-	-	-	-	-	-	-	-	-	-	-	
77	373 Street Lighting & Signal Systems	302	-	-	-	-	-	-	-	-	-	-	-	
78	374 Asset Retirement Costs for Dist Plant	302	-	-	-	-	-	-	-	-	-	-	-	
79	Total		118,285	202,481	145,732	-	2,689,288	-	-	-	56,260,747	2,953,305	202,481	59,416,532
80														
81	Regional Transmission & Market Operation Plant													
82	380 Land & Land Rights	302	-	-	-	-	-	-	-	-	-	-	-	
83	381 Structures & Improvements	302	-	-	-	-	-	-	-	-	-	-	-	
84	382 Computer Hardware	302	-	-	-	-	-	-	-	-	35,589	-	-	35,589
85	383 Computer Software	302	-	-	-	-	-	-	-	-	164,279	-	-	164,279
86	384 Communication Equipment	302	-	-	-	-	-	-	-	-	-	-	-	
87	385 Misc Regional Transmission & Market Operation Plant	302	-	-	-	-	-	-	-	-	-	-	-	
88	386 Asset Retirement Costs for Regional Transmission & Mark	302	-	-	-	-	-	-	-	-	-	-	-	
89	Total		-	-	-	-	-	-	-	-	199,868	-	-	199,868
90														
91	General Plant													
92	389 Land & Land Rights	305	-	-	-	-	-	-	-	-	-	-	-	
93	390 Structures & Improvements	305	239	14	141	-	428	-	-	-	200,682	808	14	201,503
94	391 Office Furniture & Equipment	305	10,147	587	6,004	-	18,199	-	-	-	8,535,831	34,349	587	8,570,768
95	392 Transportation Equipment	305	714	41	422	-	1,280	-	-	-	600,475	2,416	41	602,933
96	393 Stores Equipment	305	27	2	16	-	49	-	-	-	23,005	93	2	23,099
97	394 Tools, Shop & Garage Equipment	305	254	15	150	-	456	-	-	-	213,825	860	15	214,700
98	395 Laboratory Equipment	305	10	1	6	-	18	-	-	-	8,331	34	1	8,365
99	396 Power Operated Equipment	305	-	-	-	-	-	-	-	-	-	-	-	
100	397 Communication Equipment	305	66	4	39	-	118	-	-	-	55,334	223	4	55,560
101	398 Miscellaneous Equipment	305	160	9	95	-	287	-	-	-	134,516	541	9	135,067
102	399 Other Tangible Property	305	1,470	85	870	-	2,637	-	-	-	1,236,878	4,977	85	1,241,940
103	399.1 Asset Retirement Costs for General Plant	305	-	-	-	-	-	-	-	-	-	-	-	
104	Total		13,086	757	7,744	-	23,471	-	-	-	11,008,876	44,301	757	11,053,935
105														
106	Total Electric Plant		4,764,162	242,735	23,772,173	-	12,876,857	-	-	-	761,099,873	41,413,192	242,735	802,755,800
107	Investment Ratio											5.16%	0.03%	

Note: Data from FERC Form 1 and company's books and records

		o	p	q	r	s	t	u	v	w	x	y	z	aa
		BIG COUNTRY		GREENBELT		SOUTH PLAINS		New SFA		OTHER				
	AF	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans		SPP Trans	ERCOT Trans		Total
108														
109	Total SFA Direct	4,684,904	208,892	23,731,344	-	12,555,615	-	-	-	60,310,283				
110														
111	Transmission Plant	4,632,790	39,497	23,618,698	-	10,164,098	-	-	-	8,846,963	38,415,586	39,497		47,302,046
112	Less: Gen Step-Up	-	-	-	-	-	-	-	-	-	-	-		-
113	Transmission Plant w/o Gen Step-Up	4,632,790	39,497	23,618,698	-	10,164,098	-	-	-	8,846,963	38,415,586	39,497		47,302,046
114	Investment Ratio													
115														
116	Transmission Plant w/o Gen Step-Up	4,632,790	39,497	23,618,698	-	10,164,098	-	-	-	8,846,963	38,415,586	39,497		47,302,046
117	Less: 350 & 359	(29,163)	(6,411)	-	-	(74,617)	-	-	-	(126,031)	(103,780)	(6,411)		(236,222)
118	Trans Plant less 350 & 359	4,603,627	33,086	23,618,698	-	10,089,481	-	-	-	8,720,932	38,311,806	33,086		47,065,824
119	Investment Ratio	213	99.29%	0.71%	100.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	99.91%	0.09%	
120														
121	Trans Plant - Accts 355 & 356	4,231,383	-	11,353,605	-	5,170,085	-	-	-	3,923,505	20,755,073	-		24,678,578
122	Investment Ratio	214	100.00%	0.00%	100.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	100.00%	0.00%	
123														
124	Total Distribution Plant	118,285	202,481	145,732	-	2,689,288	-	-	-	56,260,747	2,953,305	202,481		59,416,532
125	Less: 360	(1,461)	(321)	-	-	(7,485)	-	-	-	(151,506)	(8,946)	(321)		(160,773)
126	Total Dist Plant less 360	116,824	202,159	145,732	-	2,681,803	-	-	-	56,109,241	2,944,359	202,159		59,255,759
127	Investment Ratio	215	36.62%	63.38%	100.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	93.58%	6.42%	
128														
129	Dist Plant - Acct 362	116,824	202,159	145,732	-	2,681,803	-	-	-	56,071,729	2,944,359	202,159		59,218,247
130	Investment Ratio	216	36.62%	63.38%	100.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	93.58%	6.42%	
131														
132	Trans & Dist Plant less 350, 359 & 360	4,720,452	235,245	23,764,430	-	12,771,284	-	-	-	64,830,173	41,256,165	235,245		106,321,583
133	Investment Ratio	217	95.25%	4.75%	100.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	99.43%	0.57%	

Golden Spread Electric Cooperative
Summary 12/31/2015 Operating Expenses

Note: Data from FERC Form 1 and company's books and records:

		a	b	c	d	e	f	g
		Form 1 Total	AF	BIG COUNTRY SFA Total	GREENBELT SFA Total	SOUTH PLAINS SFA Total	New SFA SFA Total	OTHER
				3	5	7	9	11
1	Steam Power Generation - Operation							
2	500 Operation Supervision & Eng	p320, L4	3,727,150	101	-	-	-	3,727,150
3	501 Fuel	p320, L5	13,387,075	101	-	-	-	13,387,075
4	502 Steam Expenses	p320, L6	120,274	101	-	-	-	120,274
5	503 Steam from Other Sources	p320, L7	-	101	-	-	-	-
6	504 Less Steam Transferred-Cr	p320, L8	-	101	-	-	-	-
7	505 Electric Expenses	p320, L9	237,262	101	-	-	-	237,262
8	506 Misc Steam Power Expenses	p320, L10	1,811,344	101	-	-	-	1,811,344
9	507 Rents	p320, L11	-	101	-	-	-	-
10	509 Allowances	p320, L12	-	101	-	-	-	-
11	Total		19,283,105		-	-	-	19,283,105
12								
13	Steam Power Generation - Maintenance							
14	510 Maintenance Supervision & Eng	p320, L15	9,852,425	101	-	-	-	9,852,425
15	511 Maintenance of Structures	p320, L16	-	101	-	-	-	-
16	512 Maintenance of Boiler Plant	p320, L17	-	101	-	-	-	-
17	513 Maintenance of Electric Plant	p320, L18	-	101	-	-	-	-
18	514 Maintenance of Misc Steam Plant	p320, L19	-	101	-	-	-	-
19	Total		9,852,425		-	-	-	9,852,425
20								
21	Total Steam Power Generation O&M Expenses		29,135,530		-	-	-	29,135,530
22								
23								
24	Other Power Generation - Operation							
25	546 Operation Supervision & Eng	p321, L62	4,503,876	101	-	-	-	4,503,876
26	547 Fuel	p321, L63	17,379,927	101	-	-	-	17,379,927
27	548 Generation Expense	p321, L64	746,689	101	-	-	-	746,689
28	549 Misc Other Power Generation Expenses	p321, L65	1,870,755	101	-	-	-	1,870,755
29	550 Rents	p321, L66	-	101	-	-	-	-
30	Total		24,501,247		-	-	-	24,501,247
31								
32								
33	Other Power Generation - Maintenance							
34	551 Maintenance Supervision & Eng	p321, L69	-	101	-	-	-	-
35	552 Maintenance of Structures	p321, L70	-	101	-	-	-	-
36	553 Maintenance of Generating & Electric Plant	p321, L71	1,264,848	101	-	-	-	1,264,848
37	554 Maintenance of Misc Other Power Generation Plant	p321, L72	-	101	-	-	-	-
38	Total		1,264,848		-	-	-	1,264,848
39								
40								
41	Total Other Power Generation O&M Expenses		25,766,095		-	-	-	25,766,095
42								
43								
44	Other Power Supply Expense							
45	555 Purchased Power	p321, L76	152,714,332	101	-	-	-	152,714,332
46	556 SCADA	p321, L77 - L47	546,162	102	10,370	3,457	31,110	501,225
47	556 Load Control		-	101	-	-	-	-
48	557 Other Expense (Letter of Credit)	p321, L78	978,132	101	-	-	-	978,132
49	Total		154,238,626		10,370	3,457	31,110	154,193,689
50								

Golden Spread Electric Cooperative
Summary 12/31/2015 Operating Expenses

Note: Data from FERC Form 1 and company's books and records:

		a	b	c	d	e	f	g							
									Form 1 Total	AF	BIG COUNTRY	GREENBELT	SOUTH PLAINS	New SFA	OTHER
											SFA Total	SFA Total	SFA Total	SFA Total	
51															
52	Transmission Expenses - Operation														
53	560 Operation Supervision & Eng	p321, L83	189,923	102	3,606	1,202	10,818	-	174,296						
54	560 SFA Operation Supervision & Eng SFA		-	100	-	-	-	-	-						
55	561.1 Load Dispatch - Reliability	p321, L85	-	101	-	-	-	-	-						
56	561.1 SFA Load Dispatch - Reliability SFA		-	100	-	-	-	-	-						
57	561.2 Load Dispatch - Monitor/Operate Trans System	p321, L86	135,697	102	2,577	859	7,730	-	124,532						
58	561.2 SFA Load Dispatch - Monitor/Operate Trans System SFA		79,439	100	-	-	79,439	-	-						
59	561.3 Load Dispatch - Trans Service & Scheduling	p321, L87	-	101	-	-	-	-	-						
60	561.3 SFA Load Dispatch - Trans Service & Scheduling SFA		-	100	-	-	-	-	-						
61	561.4 Scheduling, System Control, & Dispatch Services	p321, L88	-	101	-	-	-	-	-						
62	561.4 SFA Scheduling, System Control, & Dispatch Services SFA		-	100	-	-	-	-	-						
63	561.5 Reliability, Planning, & Standards Development	p321, L89	-	101	-	-	-	-	-						
64	561.5 SFA Reliability, Planning, & Standards Development SFA		-	100	-	-	-	-	-						
65	561.6 Transmission Service Studies	p321, L90	-	101	-	-	-	-	-						
66	561.6 SFA Transmission Service Studies SFA		-	100	-	-	-	-	-						
67	561.7 Generation Interconnection Studies	p321, L91	-	101	-	-	-	-	-						
68	561.7 SFA Generation Interconnection Studies SFA		-	100	-	-	-	-	-						
69	561.8 Reliability, Planning, & Standards Development Services	p321, L92	-	101	-	-	-	-	-						
70	561.8 SFA Reliability, Planning, & Standards Development Services SFA		-	100	-	-	-	-	-						
71	562 Station Expense	p321, L93	-	101	-	-	-	-	-						
72	562 SFA Station Expense SFA		1,866	100	-	-	1,866	-	-						
73	563 Overhead Lines Expenses	p321, L94	-	101	-	-	-	-	-						
74	563 SFA Overhead Lines Expenses SFA		1,743	100	-	-	-	-	1,743						
75	564 Underground Lines Expenses	p321, L95	-	101	-	-	-	-	-						
76	564 SFA Underground Lines Expenses SFA		-	100	-	-	-	-	-						
77	565 Transmission by Others	p321, L96	52,156,361	101	-	-	-	-	52,156,361						
78	565 SFA Transmission by Others SFA		-	100	-	-	-	-	-						
79	566 Misc Trans Expenses	p321, L97	208,027	101	-	-	-	-	208,027						
80	566 SFA Misc Trans Expenses SFA		-	101	-	-	-	-	-						
81	567 Rents	p321, L98	-	101	-	-	-	-	-						
82	567 SFA Rents SFA		-	101	-	-	-	-	-						
83	Total		52,773,056		6,183	2,061	99,853	-	52,664,959						
84															
85	Transmission Expenses - Maintenance														
86	568 Maintenance Supervision & Eng	p321, L101	-	101	-	-	-	-	-						
87	568 SFA Maintenance Supervision & Eng SFA		-	100	-	-	-	-	-						
88	569 Maintenance of Structures	p321, L102	-	101	-	-	-	-	-						
89	569 SFA Maintenance of Structures SFA		-	100	-	-	-	-	-						
90	569.1 Maintenance of Computer Hardware	p321, L103	-	101	-	-	-	-	-						
91	569.1 SFA Maintenance of Computer Hardware SFA		-	100	-	-	-	-	-						
92	569.2 Maintenance of Computer Software	p321, L104	-	101	-	-	-	-	-						
93	569.2 SFA Maintenance of Computer Software SFA		-	100	-	-	-	-	-						
94	569.3 Maintenance of Communication Equipment	p321, L105	-	101	-	-	-	-	-						
95	569.3 SFA Maintenance of Communication Equipment SFA		-	100	-	-	-	-	-						
96	569.4 Maintenance of Misc Regional Trans Plant	p321, L106	-	101	-	-	-	-	-						
97	569.4 SFA Maintenance of Misc Regional Trans Plant SFA		-	100	-	-	-	-	-						
98	570 Maintenance Station Equipment	p321, L107	-	101	-	-	-	-	-						
99	570 SFA Maintenance Station Equipment SFA		169,246	100	-	-	39,923	-	129,323						
100	571 Maintenance OH Lines	p321, L108	-	101	-	-	-	-	-						
101	571 SFA Maintenance OH Lines SFA		101,793	100	6,335	-	48,414	-	47,044						
102	572 Maintenance of Underground Lines	p321, L109	-	101	-	-	-	-	-						
103	572 SFA Maintenance of Underground Lines SFA		-	100	-	-	-	-	-						
104	573 Maintenance of Misc Trans Plant	p321, L110	-	101	-	-	-	-	-						
105	573 SFA Maintenance of Misc Trans Plant SFA		-	100	-	-	-	-	-						
106	Total		271,039		6,335	-	88,337	-	176,367						
107															
108															
109	Total Transmission O&M Expenses		53,044,095		12,518	2,061	188,190	-	52,841,326						

Golden Spread Electric Cooperative
Summary 12/31/2015 Operating Expenses

Note: Data from FERC Form 1 and company's books and records:

	a	b	c	d	e	f	g			
	Form 1 Total	AF	BIG COUNTRY SFA Total	GREENBELT SFA Total	SOUTH PLAINS SFA Total	New SFA SFA Total	OTHER			
110										
111	<u>Regional Market Expenses - Operation</u>									
112	575.1	Operation Supervision & Eng	p322, L115	682,615	101	-	-	-	-	682,615
113	575.2	Load Dispatch - Reliability	p322, L116	-	101	-	-	-	-	-
114	575.3	Load Dispatch - Monitor/Operate Trans System	p322, L117	-	101	-	-	-	-	-
115	575.4	Load Dispatch - Trans Service & Scheduling	p322, L118	-	101	-	-	-	-	-
116	575.5	Scheduling, System Control, & Dispatch Services	p322, L119	-	101	-	-	-	-	-
117	575.6	Reliability, Planning, & Standards Development	p322, L120	-	101	-	-	-	-	-
118	575.7	Transmission Service Studies	p322, L121	-	101	-	-	-	-	-
119	575.8	Generation Interconnection Studies	p322, L122	-	101	-	-	-	-	-
120		Total		682,615		-	-	-	-	682,615
121										
122	<u>Regional Market Expenses - Maintenance</u>									
123	576.1	Operation Supervision & Eng	p322, L115	-	101	-	-	-	-	-
124	576.2	Load Dispatch - Reliability	p322, L116	-	101	-	-	-	-	-
125	576.3	Load Dispatch - Monitor/Operate Trans System	p322, L117	-	101	-	-	-	-	-
126	576.4	Load Dispatch - Trans Service & Scheduling	p322, L118	-	101	-	-	-	-	-
127	576.5	Scheduling, System Control, & Dispatch Services	p322, L119	-	101	-	-	-	-	-
128		Total		-		-	-	-	-	-
129										
130		Total Regional Market O&M Expenses		682,615		-	-	-	-	682,615
131										
132	<u>Distribution Expenses - Operation</u>									
133	580	Operations Supervision & Eng	p322, L134	-	101	-	-	-	-	-
134	580 SFA	Operations Supervision & Eng SFA		-	100	-	-	-	-	-
135	581	Load Dispatching	p322, L135	-	101	-	-	-	-	-
136	581 SFA	Load Dispatching SFA		-	100	-	-	-	-	-
137	582	Station Expenses	p322, L136	-	101	-	-	-	-	-
138	582 SFA	Station Expenses SFA		263,013	100	51,444	12,409	97,565	-	101,595
139	583	Overhead Line Expenses	p322, L137	-	101	-	-	-	-	-
140	583 SFA	Overhead Line Expenses SFA		-	100	-	-	-	-	-
141	584	Underground Line Expenses	p322, L138	-	101	-	-	-	-	-
142	584 SFA	Underground Line Expenses SFA		-	100	-	-	-	-	-
143	585	Street Lighting & Signal System Expenses	p322, L139	-	101	-	-	-	-	-
144	586	Meter Expense	p322, L140	38,294	101	-	-	-	-	38,294
145	587	Customer Installations Expenses	p322, L141	-	101	-	-	-	-	-
146	588	Misc Expenses	p322, L142	-	101	-	-	-	-	-
147	589	Rents	p322, L143	-	101	-	-	-	-	-
148		Total		301,307		51,444	12,409	97,565	-	139,889
149										
150	<u>Distribution Expenses - Maintenance</u>									
151	590	Maintenance Supervision & Eng	p322, L146	-	101	-	-	-	-	-
152	590 SFA	Maintenance Supervision & Eng SFA		-	100	-	-	-	-	-
153	591	Maintenance of Structures	p322, L147	-	101	-	-	-	-	-
154	591 SFA	Maintenance of Structures SFA		-	100	-	-	-	-	-
155	592	Maintenance of Station Equipment	p322, L148	-	101	-	-	-	-	-
156	592 SFA	Maintenance of Station Equipment SFA		2,023,982	100	1,810	-	2,022,172	-	-
157	593	Maintenance of Overhead Lines	p322, L149	-	101	-	-	-	-	-
158	593 SFA	Maintenance of Overhead Lines SFA		-	100	-	-	-	-	-
159	594	Maintenance of Underground Lines	p322, L150	-	101	-	-	-	-	-
160	594 SFA	Maintenance of Underground Lines SFA		-	100	-	-	-	-	-
161	595	Maintenance of Line Transformers	p322, L151	-	101	-	-	-	-	-
162	595 SFA	Maintenance of Line Transformers SFA		-	100	-	-	-	-	-
163	596	Maintenance of Street Lighting & Signal Systems	p322, L152	-	101	-	-	-	-	-
164	597	Maintenance of Meters	p322, L153	-	101	-	-	-	-	-
165	598	Maintenance of Misc Dist Plant	p322, L154	-	101	-	-	-	-	-
166		Total		2,023,982		1,810	-	2,022,172	-	-
167										
168		Total Distribution O&M Expenses		2,325,289		53,254	12,409	2,119,737	-	139,889
169										
170	<u>Customer Accounts Expenses</u>									

Golden Spread Electric Cooperative
Summary 12/31/2015 Operating Expenses

Note: Data from FERC Form 1 and company's books and records:

		a	b	c	d	e	f	g
		Form 1 Total	AF	BIG COUNTRY SFA Total	GREENBELT SFA Total	SOUTH PLAINS SFA Total	New SFA SFA Total	OTHER
171	901 Supervision	p322, L159	83,180	101	-	-	-	83,180
172	902 Meter Reading Expenses	p322, L160	281,143	101	-	-	-	281,143
173	903 Customer Records & Collection Expenses	p322, L161	240,795	101	-	-	-	240,795
174	904 Uncollectible Accounts	p322, L162	-	101	-	-	-	-
175	905 Misc Customer Accounts Expenses	p322, L163	-	101	-	-	-	-
176	Total		605,118		-	-	-	605,118
177								
178	Customer Service & Informational Expenses							
179	907 Supervision	p323, L167	-	101	-	-	-	-
180	908 Meter Reading Expenses	p323, L168	-	101	-	-	-	-
181	909 Customer Records & Collection Expenses	p323, L169	-	101	-	-	-	-
182	910 Uncollectible Accounts	p323, L170	-	101	-	-	-	-
183	Total		-		-	-	-	-
184								
185	Sales Expenses							
186	911 Supervision	p323, L174	-	101	-	-	-	-
187	912 Demonstrating & Selling	p323, L175	-	101	-	-	-	-
188	913 Advertising Expenses	p323, L176	-	101	-	-	-	-
189	916 Misc Sales Expenses	p323, L177	-	101	-	-	-	-
190	Total		-		-	-	-	-
191								
192	Administrative & General Expenses - Operation							
193	920 Admin & Gen Salaries	p323, L181	8,936,263	101	-	-	-	8,936,263
194	921 Office Supplies	p323, L182	3,074,656	101	-	-	-	3,074,656
195	922 Credits for transfer	p323, L183	(141,718)	101	-	-	-	(141,718)
196	923 Outside Services	p323, L184	6,635,891	101	-	-	-	6,635,891
197	924 Property Insurance	p323, L185 - L42	2,086,260	101	-	-	-	2,086,260
198	924 SFA Property Insurance SFA		235,747	100	13,365	30,667	114,794	76,921
199	925 Injuries & Damages	p323, L186	1,474	101	-	-	-	1,474
200	926 Employee Pensions & Benefits	p323, L187	4,658,431	101	-	-	-	4,658,431
201	927 Franchise Requirements	p323, L188	-	101	-	-	-	-
202	928 Regulatory Commission Expenses	p323, L189	-	101	-	-	-	-
203	929 Less Duplicate Charges	p323, L190	-	101	-	-	-	-
204	930.1 General Advertising	p323, L191	364,749	101	-	-	-	364,749
205	930.2 Miscellaneous General	p323, L192	1,225,171	101	-	-	-	1,225,171
206	931 Rents	p323, L193	593,795	101	-	-	-	593,795
207	Total		27,670,719		13,365	30,667	114,794	27,511,893
208								
209	Administrative & General Expenses - Maintenance							
210	935 Maintenance of General Plant	p323, L196	5,290	101	-	-	-	5,290
211	Total		5,290		-	-	-	5,290
212								
213	Total Administrative & General O&M Expenses before Allocation		27,676,009		13,365	30,667	114,794	27,517,183
214								
215	A&G Transmission & SFA Allocation	company books	3,038,752	102	57,698	19,233	173,093	2,788,728
216	Remaining A&G Less Allocations		24,401,510	101	-	-	-	24,401,510
217								
218	Total Administrative & General O&M Expenses		27,676,009		71,063	49,899	287,887	27,267,160
219								
220	Total Electric Operations & Maint Expense		293,473,377		147,205	67,826	2,626,925	290,631,422
221								

Golden Spread Electric Cooperative
Summary 12/31/2015 Operating Expenses

Note: Data from FERC Form 1 and company's books and records:

			a	b	c	d	e	f	g
			Form 1 Total	AF	BIG COUNTRY	GREENBELT	SOUTH PLAINS	New SFA	OTHER
					SFA Total	SFA Total	SFA Total	SFA Total	
222 Depreciation									
223	Intangible Plant	p336, L1	-	101	-	-	-	-	-
224	Steam Production Plant	p336, L2	10,544,278	101	-	-	-	-	10,544,278
225	Other Production Plant	p336, L6	13,978,980	101	-	-	-	-	13,978,980
226	Transmission Plant	p336, L7	18,497	101	-	-	-	-	18,497
227	Transmission Plant SFA		1,164,709	100	129,278	652,807	272,150	-	110,474
228	SCADA GSEC		320,257	102	6,081	2,027	18,242	-	293,907
229	Distribution Plant	p336, L8	9,747	101	-	-	-	-	9,747
230	Distribution Plant SFA		1,497,540	100	98,494	44,731	758,791	-	595,524
231	Regional Transmission & Market Operation	p336, L9	-	101	-	-	-	-	-
232	General Plant	p336, L10	1,084,538	101	-	-	-	-	1,084,538
233	General Plant Trans & SFA Allocation	company books	144,423	106	322	107	967	-	143,027
234	Amortization Regulatory Debits	p232, L1	-	100	-	-	-	-	-
235	Amortization Regulatory Credits	p232, L1	-	100	-	-	-	-	-
236	Total		28,762,969		234,175	699,672	1,050,150	-	26,778,971
237									
238	Taxes Other Than Income Taxes								
239	SFA Taxes	company books	451,241	100	112,689	5,718	110,933	-	221,901
240	Common Taxes	company books	12,075	106	27	9	81	-	11,958
241	Transmission Taxes	company books	70,231	102	1,334	445	4,001	-	64,453
242	Other Taxes	company books	4,399,039	101	-	-	-	-	4,399,039
243	Total	p114, L14	4,932,586		114,049	6,171	115,014	-	4,697,351
244									
245	Total Utility Operating Expenses		327,168,932		495,429	773,670	3,792,090	-	322,107,744
246									
247	Interest Expense								
248	SFA Interest	company books	2,975,028	100	317,507	929,542	693,438	-	1,034,541
249	Common Interest	company books	-	106	-	-	-	-	-
250	Transmission Interest	company books	-	101	-	-	-	-	-
251	Other Interest	company books	23,100,086	101	-	-	-	-	23,100,086
252	Total		26,075,114		317,507	929,542	693,438	-	24,134,627
253									
254	Margin								
255	SFA Margin		1,778,129		31,067	1,156,450	590,612	-	-
256									
257	Total Revenue Requirement		355,022,175		844,003	2,859,661	5,076,140	-	346,242,371
258	Total Revenue Requirement less Margin		353,244,046		812,936	1,703,212	4,485,528	-	346,242,371
259	Operating Expenses w/o A&G		265,797,368		76,142	17,927	2,339,037	-	263,364,262
260	Operating Expenses w/o A&G Ratio								
261									
262	Transmission O&M Expenses		53,044,095		12,518	2,061	188,190	-	52,841,326
263	Less 560		(189,923)		(3,606)	(1,202)	(10,818)	-	(174,296)
264	Transmission O&M Expenses w/o 560		52,854,172		8,912	859	177,372	-	52,667,030
265	Transmission O&M Expenses w/o 560 Ratio		100.00%	104	0.02%	0.00%	0.34%	0.00%	99.65%
266	Less 565		(52,156,361)		-	-	-	-	(52,156,361)
267	Transmission O&M Expenses w/o 560 and 565		697,811		8,912	859	177,372	-	510,669
268	Transmission O&M Expenses w/o 560 and 565 Ratio		100.00%	105	1.28%	0.12%	25.42%	0.00%	73.18%
269									
270									
271	Debt Service								
272	Principal				66,723	926,144	849,889	-	
273	Interest				317,507	929,542	693,438	-	
274	Total				384,230	1,855,686	1,543,328	-	
275	DSC				1.5	1.5	1.5	1.5	
276	Cash Before DS				576,346	2,783,530	2,314,992	-	
277	Less: Depreciation				(227,772)	(697,538)	(1,030,941)	-	
278	Less: Interest				(317,507)	(929,542)	(693,438)	-	
279	Margin				31,067	1,156,450	590,612	-	

Note: Reference FERC Form 1 page 450.1 Footnote Data

Note: The DSC will remain fixed at 1.5 until a FPA Section 205 filing

Note: Data from FERC Form 1 and company's books and records

	h	i	j	k	l	m	n	o	p	q	r	s	t
	BIG COUNTRY		GREENBELT		SOUTH PLAINS		New SFA		OTHER				
AF	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT			SPP	ERCOT	Total
	3	4	5	6	7	8	9	10	11				
1	Steam Power Generation - Operation												
2	500	Operation Supervision & Eng	206	-	-	-	-	-	-	3,727,150	-	-	3,727,150
3	501	Fuel	206	-	-	-	-	-	-	13,387,075	-	-	13,387,075
4	502	Steam Expenses	206	-	-	-	-	-	-	120,274	-	-	120,274
5	503	Steam from Other Sources	206	-	-	-	-	-	-	-	-	-	-
6	504	Less Steam Transferred-Cr	206	-	-	-	-	-	-	-	-	-	-
7	505	Electric Expenses	206	-	-	-	-	-	-	237,262	-	-	237,262
8	506	Misc Steam Power Expenses	206	-	-	-	-	-	-	1,811,344	-	-	1,811,344
9	507	Rents	206	-	-	-	-	-	-	-	-	-	-
10	509	Allowances	206	-	-	-	-	-	-	-	-	-	-
11		Total		-	-	-	-	-	-	19,283,105	-	-	19,283,105
12													
13	Steam Power Generation - Maintenance												
14	510	Maintenance Supervision & Eng	206	-	-	-	-	-	-	9,852,425	-	-	9,852,425
15	511	Maintenance of Structures	206	-	-	-	-	-	-	-	-	-	-
16	512	Maintenance of Boiler Plant	206	-	-	-	-	-	-	-	-	-	-
17	513	Maintenance of Electric Plant	206	-	-	-	-	-	-	-	-	-	-
18	514	Maintenance of Misc Steam Plant	206	-	-	-	-	-	-	-	-	-	-
19		Total		-	-	-	-	-	-	9,852,425	-	-	9,852,425
20													
21		Total Steam Power Generation O&M Expenses		-	-	-	-	-	-	29,135,530	-	-	29,135,530
22													
23													
24	Other Power Generation - Operation												
25	546	Operation Supervision & Eng	206	-	-	-	-	-	-	4,503,876	-	-	4,503,876
26	547	Fuel	206	-	-	-	-	-	-	17,379,927	-	-	17,379,927
27	548	Generation Expense	206	-	-	-	-	-	-	746,689	-	-	746,689
28	549	Misc Other Power Generation Expenses	206	-	-	-	-	-	-	1,870,755	-	-	1,870,755
29	550	Rents	206	-	-	-	-	-	-	-	-	-	-
30		Total		-	-	-	-	-	-	24,501,247	-	-	24,501,247
31													
32													
33	Other Power Generation - Maintenance												
34	551	Maintenance Supervision & Eng	206	-	-	-	-	-	-	-	-	-	-
35	552	Maintenance of Structures	206	-	-	-	-	-	-	-	-	-	-
36	553	Maintenance of Generating & Electric Plant	206	-	-	-	-	-	-	1,264,848	-	-	1,264,848
37	554	Maintenance of Misc Other Power Generation Plant	206	-	-	-	-	-	-	-	-	-	-
38		Total		-	-	-	-	-	-	1,264,848	-	-	1,264,848
39													
40													
41		Total Other Power Generation O&M Expenses		-	-	-	-	-	-	25,766,095	-	-	25,766,095
42													
43													
44	Other Power Supply Expense												
45	555	Purchased Power	206	-	-	-	-	-	-	152,714,332	-	-	152,714,332
46	556	SCADA	208	131	66	22	-	1,772	-	544,171	1,925	66	546,162
47	556	Load Control	206	-	-	-	-	-	-	-	-	-	-
48	557	Other Expense (Letter of Credit)	206	-	-	-	-	-	-	978,132	-	-	978,132
49		Total		131	66	22	-	1,772	-	154,236,635	1,925	66	154,238,626
50													

Note: Data from FERC Form 1 and company's books and records

	h	i	j	k	l	m	n	o	p	q	r	s	t
	BIG COUNTRY		GREENBELT		SOUTH PLAINS		New SFA		OTHER				
AF	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT			SPP	ERCOT	Total
51													
52	Transmission Expenses - Operation												
53	560	2,404	1,202	1,202	-	10,818	-	-	-	174,296	14,425	1,202	189,923
54	560 SFA	-	-	-	-	-	-	-	-	-	-	-	-
55	561.1	-	-	-	-	-	-	-	-	-	-	-	-
56	561.1 SFA	-	-	-	-	-	-	-	-	-	-	-	-
57	561.2	1,718	859	859	-	7,730	-	-	-	124,532	10,306	859	135,697
58	561.2 SFA	-	-	-	-	79,439	-	-	-	-	79,439	-	79,439
59	561.3	-	-	-	-	-	-	-	-	-	-	-	-
60	561.3 SFA	-	-	-	-	-	-	-	-	-	-	-	-
61	561.4	-	-	-	-	-	-	-	-	-	-	-	-
62	561.4 SFA	-	-	-	-	-	-	-	-	-	-	-	-
63	561.5	-	-	-	-	-	-	-	-	-	-	-	-
64	561.5 SFA	-	-	-	-	-	-	-	-	-	-	-	-
65	561.6	-	-	-	-	-	-	-	-	-	-	-	-
66	561.6 SFA	-	-	-	-	-	-	-	-	-	-	-	-
67	561.7	-	-	-	-	-	-	-	-	-	-	-	-
68	561.7 SFA	-	-	-	-	-	-	-	-	-	-	-	-
69	561.8	-	-	-	-	-	-	-	-	-	-	-	-
70	561.8 SFA	-	-	-	-	-	-	-	-	-	-	-	-
71	562	-	-	-	-	-	-	-	-	-	-	-	-
72	562 SFA	-	-	-	-	1,866	-	-	-	-	1,866	-	1,866
73	563	-	-	-	-	-	-	-	-	-	-	-	-
74	563 SFA	-	-	-	-	-	-	-	-	1,743	-	-	1,743
75	564	-	-	-	-	-	-	-	-	-	-	-	-
76	564 SFA	-	-	-	-	-	-	-	-	-	-	-	-
77	565	-	-	-	-	-	-	-	-	52,156,361	-	-	52,156,361
78	565 SFA	-	-	-	-	-	-	-	-	-	-	-	-
79	566	-	-	-	-	-	-	-	-	208,027	-	-	208,027
80	566 SFA	-	-	-	-	-	-	-	-	-	-	-	-
81	567	-	-	-	-	-	-	-	-	-	-	-	-
82	567 SFA	-	-	-	-	-	-	-	-	-	-	-	-
83	Total	4,122	2,061	2,061	-	99,853	-	-	-	52,664,959	106,036	2,061	52,773,056
84													
85	Transmission Expenses - Maintenance												
86	568	-	-	-	-	-	-	-	-	-	-	-	-
87	568 SFA	-	-	-	-	-	-	-	-	-	-	-	-
88	569	-	-	-	-	-	-	-	-	-	-	-	-
89	569 SFA	-	-	-	-	-	-	-	-	-	-	-	-
90	569.1	-	-	-	-	-	-	-	-	-	-	-	-
91	569.1 SFA	-	-	-	-	-	-	-	-	-	-	-	-
92	569.2	-	-	-	-	-	-	-	-	-	-	-	-
93	569.2 SFA	-	-	-	-	-	-	-	-	-	-	-	-
94	569.3	-	-	-	-	-	-	-	-	-	-	-	-
95	569.3 SFA	-	-	-	-	-	-	-	-	-	-	-	-
96	569.4	-	-	-	-	-	-	-	-	-	-	-	-
97	569.4 SFA	-	-	-	-	-	-	-	-	-	-	-	-
98	570	-	-	-	-	-	-	-	-	-	-	-	-
99	570 SFA	-	-	-	-	39,923	-	-	-	129,323	39,923	-	169,246
100	571	-	-	-	-	-	-	-	-	-	-	-	-
101	571 SFA	6,335	-	-	-	48,414	-	-	-	47,044	54,749	-	101,793
102	572	-	-	-	-	-	-	-	-	-	-	-	-
103	572 SFA	-	-	-	-	-	-	-	-	-	-	-	-
104	573	-	-	-	-	-	-	-	-	-	-	-	-
105	573 SFA	-	-	-	-	-	-	-	-	-	-	-	-
106	Total	6,335	-	-	-	88,337	-	-	-	176,367	94,672	-	271,039
107													
108													
109	Total Transmission O&M Expenses	10,457	2,061	2,061	-	188,190	-	-	-	52,841,326	200,708	2,061	53,044,095

Note: Data from FERC Form 1 and company's books and records

	h	i	j	k	l	m	n	o	p	q	r	s	t
	BIG COUNTRY		GREENBELT		SOUTH PLAINS		New SFA		OTHER				
AF	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT			SPP	ERCOT	Total
----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
110													
111	Regional Market Expenses - Operation												
112	575.1									682,615			682,615
113	575.2												
114	575.3												
115	575.4												
116	575.5												
117	575.6												
118	575.7												
119	575.8												
120										682,615			682,615
121													
122	Regional Market Expenses - Maintenance												
123	576.1												
124	576.2												
125	576.3												
126	576.4												
127	576.5												
128													
129													
130										682,615			682,615
131													
132	Distribution Expenses - Operation												
133	580												
134	580 SFA												
135	581												
136	581 SFA												
137	582												
138	582 SFA	18,833	32,611	12,409		97,565				101,595	128,807	32,611	263,013
139	583												
140	583 SFA												
141	584												
142	584 SFA												
143	585												
144	586									38,294			38,294
145	587												
146	588												
147	589												
148		18,833	32,611	12,409		97,565				139,889	128,807	32,611	301,307
149													
150	Distribution Expenses - Maintenance												
151	590												
152	590 SFA												
153	591												
154	591 SFA												
155	592												
156	592 SFA	663	1,147			2,022,172					2,022,835	1,147	2,023,982
157	593												
158	593 SFA												
159	594												
160	594 SFA												
161	595												
162	595 SFA												
163	596												
164	597												
165	598												
166		663	1,147			2,022,172					2,022,835	1,147	2,023,982
167													
168		19,496	33,758	12,409		2,119,737				139,889	2,151,642	33,758	2,325,289
169													
170	Customer Accounts Expenses												

Note: Data from FERC Form 1 and company's books and records

		h	i	j	k	l	m	n	o	p	q	r	s	t
		BIG COUNTRY		GREENBELT		SOUTH PLAINS		New SFA		OTHER			Total	
AF		SPP	ERCOT	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT		SPP	ERCOT		
171	901 Supervision	206	-	-	-	-	-	-	-	-	83,180	-	-	83,180
172	902 Meter Reading Expenses	206	-	-	-	-	-	-	-	-	281,143	-	-	281,143
173	903 Customer Records & Collection Expenses	206	-	-	-	-	-	-	-	-	240,795	-	-	240,795
174	904 Uncollectible Accounts	206	-	-	-	-	-	-	-	-	-	-	-	-
175	905 Misc Customer Accounts Expenses	206	-	-	-	-	-	-	-	-	-	-	-	-
176	Total										605,118			605,118
177														
178	Customer Service & Informational Expenses													
179	907 Supervision	201	-	-	-	-	-	-	-	-	-	-	-	-
180	908 Meter Reading Expenses	201	-	-	-	-	-	-	-	-	-	-	-	-
181	909 Customer Records & Collection Expenses	201	-	-	-	-	-	-	-	-	-	-	-	-
182	910 Uncollectible Accounts	201	-	-	-	-	-	-	-	-	-	-	-	-
183	Total													
184														
185	Sales Expenses													
186	911 Supervision	201	-	-	-	-	-	-	-	-	-	-	-	-
187	912 Demonstrating & Selling	201	-	-	-	-	-	-	-	-	-	-	-	-
188	913 Advertising Expenses	201	-	-	-	-	-	-	-	-	-	-	-	-
189	916 Misc Sales Expenses	201	-	-	-	-	-	-	-	-	-	-	-	-
190	Total													
191														
192	Administrative & General Expenses - Operation													
193	920 Admin & Gen Salaries	206	-	-	-	-	-	-	-	-	8,936,263	-	-	8,936,263
194	921 Office Supplies	206	-	-	-	-	-	-	-	-	3,074,656	-	-	3,074,656
195	922 Credits for transfer	206	-	-	-	-	-	-	-	-	(141,718)	-	-	(141,718)
196	923 Outside Services	206	-	-	-	-	-	-	-	-	6,635,891	-	-	6,635,891
197	924 Property Insurance	206	-	-	-	-	-	-	-	-	2,086,260	-	-	2,086,260
198	924 SFA Property Insurance SFA	205	9,630	3,735	30,667	-	114,794	-	-	-	76,921	155,091	3,735	235,747
199	925 Injuries & Damages	206	-	-	-	-	-	-	-	-	1,474	-	-	1,474
200	926 Employee Pensions & Benefits	206	-	-	-	-	-	-	-	-	4,658,431	-	-	4,658,431
201	927 Franchise Requirements	206	-	-	-	-	-	-	-	-	-	-	-	-
202	928 Regulatory Commission Expenses	206	-	-	-	-	-	-	-	-	-	-	-	-
203	929 Less Duplicate Charges	206	-	-	-	-	-	-	-	-	-	-	-	-
204	930.1 General Advertising	206	-	-	-	-	-	-	-	-	364,749	-	-	364,749
205	930.2 Miscellaneous General	206	-	-	-	-	-	-	-	-	1,225,171	-	-	1,225,171
206	931 Rents	206	-	-	-	-	-	-	-	-	593,795	-	-	593,795
207	Total		9,630	3,735	30,667	-	114,794	-	-	-	27,511,893	155,091	3,735	27,670,719
208														
209	Administrative & General Expenses - Maintenance													
210	935 Maintenance of General Plant	206	-	-	-	-	-	-	-	-	5,290	-	-	5,290
211	Total										5,290			5,290
212														
213	Total Administrative & General O&M Expenses before Allocation		9,630	3,735	30,667	-	114,794	-	-	-	27,517,183	155,091	3,735	27,676,009
214														
215	A&G Transmission & SFA Allocation	204	38,465	19,233	19,233	-	173,093	-	-	-	2,788,728	230,791	19,233	3,038,752
216	Remaining A&G Less Allocations	206	-	-	-	-	-	-	-	-	24,401,510	-	-	24,401,510
217														
218	Total Administrative & General O&M Expenses		48,096	22,967	49,899	-	287,887	-	-	-	27,267,160	385,882	22,967	27,676,009
219														
220	Total Electric Operations & Maint Expense		78,179	58,852	64,391	-	2,597,587	-	-	-	290,674,368	2,740,157	58,852	293,473,377
221														

Note: Data from FERC Form 1 and company's books and records

	h	i	j	k	l	m	n	o	p	q	r	s	t
	BIG COUNTRY		GREENBELT		SOUTH PLAINS		New SFA		OTHER				
AF	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT		SPP	ERCOT	Total	
222	Depreciation												
223	Intangible Plant	206	-	-	-	-	-	-	-	-	-	-	-
224	Steam Production Plant	206	-	-	-	-	-	-	-	10,544,278	-	-	10,544,278
225	Other Production Plant	206	-	-	-	-	-	-	-	13,978,980	-	-	13,978,980
226	Transmission Plant	208	-	-	-	-	-	-	-	18,497	-	-	18,497
227	Transmission Plant SFA	202	128,356	922	652,807	-	272,150	-	-	110,474	1,053,313	922	1,164,709
228	SCADA GSEC	208	77	38	13	-	1,039	-	-	319,090	1,129	38	320,257
229	Distribution Plant	206	-	-	-	-	-	-	-	9,747	-	-	9,747
230	Distribution Plant SFA	203	36,058	62,436	44,731	-	758,791	-	-	595,524	839,580	62,436	1,497,540
231	Regional Transmission & Market Operation	206	-	-	-	-	-	-	-	-	-	-	-
232	General Plant	206	-	-	-	-	-	-	-	1,084,538	-	-	1,084,538
233	General Plant Trans & SFA Allocation	204	215	107	107	-	967	-	-	143,027	1,289	107	144,423
234	Amortization Regulatory Debits												
235	Amortization Regulatory Credits												
236	Total		164,705	63,505	697,658	-	1,032,947	-	-	26,804,154	1,895,310	63,505	28,762,969
237													
238	Taxes Other Than Income Taxes												
239	SFA Taxes	205	81,199	31,490	5,718	-	110,933	-	-	221,901	197,850	31,490	451,241
240	Common Taxes	204	18	9	9	-	81	-	-	11,958	108	9	12,075
241	Transmission Taxes	208	17	8	3	-	228	-	-	69,975	248	8	70,231
242	Other Taxes	206	-	-	-	-	-	-	-	4,399,039	-	-	4,399,039
243	Total		81,234	31,507	5,730	-	111,242	-	-	4,702,873	198,206	31,507	4,932,586
244													
245	Total Utility Operating Expenses		324,119	153,864	767,779	-	3,741,775	-	-	322,181,396	4,833,673	153,864	327,168,932
246													
247	Interest Expense												
248	SFA Interest	205	228,783	88,724	929,542	-	693,438	-	-	1,034,541	1,851,764	88,724	2,975,028
249	Common Interest	201	-	-	-	-	-	-	-	-	-	-	-
250	Transmission Interest	208	-	-	-	-	-	-	-	-	-	-	-
251	Other Interest	206	-	-	-	-	-	-	-	23,100,086	-	-	23,100,086
252	Total		228,783	88,724	929,542	-	693,438	-	-	24,134,627	1,851,764	88,724	26,075,114
253													
254	Margin												
255	SFA Margin	205	22,385	8,681	1,156,450	-	590,612	-	-	-	1,769,447	8,681	1,778,129
256													
257	Total Revenue Requirement		575,287	251,269	2,853,771	-	5,025,826	-	-	346,316,023	8,454,884	251,269	355,022,175
258	Total Revenue Requirement less Margin		552,902	242,588	1,697,321	-	4,435,214	-	-	346,316,023	6,685,436	242,588	353,244,046
259	Operating Expenses w/o A&G		30,084	35,885	14,492	-	2,309,699	-	-	263,407,209	2,354,275	35,885	265,797,368
260	Operating Expenses w/o A&G Ratio		0.01%	0.01%	0.01%	0.00%	0.87%	0.00%	0.00%	99.10%			
261													
262	Transmission O&M Expenses												
263	Less 560												
264	Transmission O&M Expenses w/o 560												
265	Transmission O&M Expenses w/o 560 Ratio												
266	Less 565												
267	Transmission O&M Expenses w/o 560 and 565												
268	Transmission O&M Expenses w/o 560 and 565 Ratio												
269													
270													
271	Debt Service												
272	Principal												
273	Interest												
274	Total												
275	DSC												
276	Cash Before DS												
277	Less: Depreciation												
278	Less: Interest												
279	Margin												

Note: Reference FERC Form 1 page 450.1 Footnote Data

Note: The DSC will remain fixed at 1.5 until a FPA Section 205 filing

Note: Data from FERC Form 1 and company's books and records:

	u	v	w	x	y	z	aa	ab	ac	ad	ae	af	ag
		BIG COUNTRY		GREENBELT		SOUTH PLAINS		New SFA		OTHER			
AF	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	Total
	3	4	5	6	7	8	9	10	11				
1	Steam Power Generation - Operation												
2	500	Operation Supervision & Eng	302	-	-	-	-	-	-	3,727,150	-	-	3,727,150
3	501	Fuel	302	-	-	-	-	-	-	13,387,075	-	-	13,387,075
4	502	Steam Expenses	302	-	-	-	-	-	-	120,274	-	-	120,274
5	503	Steam from Other Sources	302	-	-	-	-	-	-	-	-	-	-
6	504	Less Steam Transferred-Cr	302	-	-	-	-	-	-	-	-	-	-
7	505	Electric Expenses	302	-	-	-	-	-	-	237,262	-	-	237,262
8	506	Misc Steam Power Expenses	302	-	-	-	-	-	-	1,811,344	-	-	1,811,344
9	507	Rents	302	-	-	-	-	-	-	-	-	-	-
10	509	Allowances	302	-	-	-	-	-	-	-	-	-	-
11		Total		-	-	-	-	-	-	19,283,105	-	-	19,283,105
12	Steam Power Generation - Maintenance												
14	510	Maintenance Supervision & Eng	302	-	-	-	-	-	-	9,852,425	-	-	9,852,425
15	511	Maintenance of Structures	302	-	-	-	-	-	-	-	-	-	-
16	512	Maintenance of Boiler Plant	302	-	-	-	-	-	-	-	-	-	-
17	513	Maintenance of Electric Plant	302	-	-	-	-	-	-	-	-	-	-
18	514	Maintenance of Misc Steam Plant	302	-	-	-	-	-	-	-	-	-	-
19		Total		-	-	-	-	-	-	9,852,425	-	-	9,852,425
20				-	-	-	-	-	-	-	-	-	-
21		Total Steam Power Generation O&M Expenses		-	-	-	-	-	-	29,135,530	-	-	29,135,530
22				-	-	-	-	-	-	-	-	-	-
23				-	-	-	-	-	-	-	-	-	-
24	Other Power Generation - Operation												
25	546	Operation Supervision & Eng	302	-	-	-	-	-	-	4,503,876	-	-	4,503,876
26	547	Fuel	302	-	-	-	-	-	-	17,379,927	-	-	17,379,927
27	548	Generation Expense	302	-	-	-	-	-	-	746,689	-	-	746,689
28	549	Misc Other Power Generation Expenses	302	-	-	-	-	-	-	1,870,755	-	-	1,870,755
29	550	Rents	302	-	-	-	-	-	-	-	-	-	-
30		Total		-	-	-	-	-	-	24,501,247	-	-	24,501,247
31				-	-	-	-	-	-	-	-	-	-
32				-	-	-	-	-	-	-	-	-	-
33	Other Power Generation - Maintenance												
34	551	Maintenance Supervision & Eng	302	-	-	-	-	-	-	-	-	-	-
35	552	Maintenance of Structures	302	-	-	-	-	-	-	-	-	-	-
36	553	Maintenance of Generating & Electric Plant	302	-	-	-	-	-	-	1,264,848	-	-	1,264,848
37	554	Maintenance of Misc Other Power Generation Plant	302	-	-	-	-	-	-	-	-	-	-
38		Total		-	-	-	-	-	-	1,264,848	-	-	1,264,848
39				-	-	-	-	-	-	-	-	-	-
40				-	-	-	-	-	-	-	-	-	-
41		Total Other Power Generation O&M Expenses		-	-	-	-	-	-	25,766,095	-	-	25,766,095
42				-	-	-	-	-	-	-	-	-	-
43				-	-	-	-	-	-	-	-	-	-
44	Other Power Supply Expense												
45	555	Purchased Power	302	-	-	-	-	-	-	152,714,332	-	-	152,714,332
46	556	SCADA	305	104	6	21	-	562	-	545,469	687	6	546,162
47	556	Load Control	302	-	-	-	-	-	-	-	-	-	-
48	557	Other Expense (Letter of Credit)	302	-	-	-	-	-	-	978,132	-	-	978,132
49		Total		104	6	21	-	562	-	154,237,933	687	6	154,238,626
50				-	-	-	-	-	-	-	-	-	-

Note: Data from FERC Form 1 and company's books and records:

	u	v	w	x	y	z	aa	ab	ac	ad	ae	af	ag	
	BIG COUNTRY		GREENBELT		SOUTH PLAINS		New SFA		OTHER					
AF	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans		SPP Trans	ERCOT Trans	Total		
51														
52	Transmission Expenses - Operation													
53	560	Operation Supervision & Eng	300	2,404	1,202	1,202	-	10,818	-	-	174,296	14,425	1,202	189,923
54	560 SFA	Operation Supervision & Eng SFA	300	-	-	-	-	-	-	-	-	-	-	-
55	561.1	Load Dispatch - Reliability	300	-	-	-	-	-	-	-	-	-	-	-
56	561.1 SFA	Load Dispatch - Reliability SFA	300	-	-	-	-	-	-	-	-	-	-	-
57	561.2	Load Dispatch - Monitor/Operate Trans System	300	1,718	859	859	-	7,730	-	-	124,532	10,306	859	135,697
58	561.2 SFA	Load Dispatch - Monitor/Operate Trans System SFA	300	-	-	-	-	79,439	-	-	-	79,439	-	79,439
59	561.3	Load Dispatch - Trans Service & Scheduling	300	-	-	-	-	-	-	-	-	-	-	-
60	561.3 SFA	Load Dispatch - Trans Service & Scheduling SFA	300	-	-	-	-	-	-	-	-	-	-	-
61	561.4	Scheduling, System Control, & Dispatch Services	300	-	-	-	-	-	-	-	-	-	-	-
62	561.4 SFA	Scheduling, System Control, & Dispatch Services SFA	300	-	-	-	-	-	-	-	-	-	-	-
63	561.5	Reliability, Planning, & Standards Development	300	-	-	-	-	-	-	-	-	-	-	-
64	561.5 SFA	Reliability, Planning, & Standards Development SFA	300	-	-	-	-	-	-	-	-	-	-	-
65	561.6	Transmission Service Studies	300	-	-	-	-	-	-	-	-	-	-	-
66	561.6 SFA	Transmission Service Studies SFA	300	-	-	-	-	-	-	-	-	-	-	-
67	561.7	Generation Interconnection Studies	300	-	-	-	-	-	-	-	-	-	-	-
68	561.7 SFA	Generation Interconnection Studies SFA	300	-	-	-	-	-	-	-	-	-	-	-
69	561.8	Reliability, Planning, & Standards Development Services	300	-	-	-	-	-	-	-	-	-	-	-
70	561.8 SFA	Reliability, Planning, & Standards Development Services SFA	300	-	-	-	-	-	-	-	-	-	-	-
71	562	Station Expense	300	-	-	-	-	-	-	-	-	-	-	-
72	562 SFA	Station Expense SFA	300	-	-	-	-	1,866	-	-	-	1,866	-	1,866
73	563	Overhead Lines Expenses	300	-	-	-	-	-	-	-	-	-	-	-
74	563 SFA	Overhead Lines Expenses SFA	300	-	-	-	-	-	-	-	1,743	-	-	1,743
75	564	Underground Lines Expenses	300	-	-	-	-	-	-	-	-	-	-	-
76	564 SFA	Underground Lines Expenses SFA	300	-	-	-	-	-	-	-	-	-	-	-
77	565	Transmission by Others	300	-	-	-	-	-	-	-	52,156,361	-	-	52,156,361
78	565 SFA	Transmission by Others SFA	300	-	-	-	-	-	-	-	-	-	-	-
79	566	Misc Trans Expenses	300	-	-	-	-	-	-	-	208,027	-	-	208,027
80	566 SFA	Misc Trans Expenses SFA	300	-	-	-	-	-	-	-	-	-	-	-
81	567	Rents	300	-	-	-	-	-	-	-	-	-	-	-
82	567 SFA	Rents SFA	300	-	-	-	-	-	-	-	-	-	-	-
83		Total		4,122	2,061	2,061	-	99,853	-	-	52,664,959	106,036	2,061	52,773,056
84														
85	Transmission Expenses - Maintenance													
86	568	Maintenance Supervision & Eng	300	-	-	-	-	-	-	-	-	-	-	-
87	568 SFA	Maintenance Supervision & Eng SFA	300	-	-	-	-	-	-	-	-	-	-	-
88	569	Maintenance of Structures	300	-	-	-	-	-	-	-	-	-	-	-
89	569 SFA	Maintenance of Structures SFA	300	-	-	-	-	-	-	-	-	-	-	-
90	569.1	Maintenance of Computer Hardware	300	-	-	-	-	-	-	-	-	-	-	-
91	569.1 SFA	Maintenance of Computer Hardware SFA	300	-	-	-	-	-	-	-	-	-	-	-
92	569.2	Maintenance of Computer Software	300	-	-	-	-	-	-	-	-	-	-	-
93	569.2 SFA	Maintenance of Computer Software SFA	300	-	-	-	-	-	-	-	-	-	-	-
94	569.3	Maintenance of Communication Equipment	300	-	-	-	-	-	-	-	-	-	-	-
95	569.3 SFA	Maintenance of Communication Equipment SFA	300	-	-	-	-	-	-	-	-	-	-	-
96	569.4	Maintenance of Misc Regional Trans Plant	300	-	-	-	-	-	-	-	-	-	-	-
97	569.4 SFA	Maintenance of Misc Regional Trans Plant SFA	300	-	-	-	-	-	-	-	-	-	-	-
98	570	Maintenance Station Equipment	300	-	-	-	-	-	-	-	-	-	-	-
99	570 SFA	Maintenance Station Equipment SFA	300	-	-	-	-	39,923	-	-	129,323	39,923	-	169,246
100	571	Maintenance OH Lines	300	-	-	-	-	-	-	-	-	-	-	-
101	571 SFA	Maintenance OH Lines SFA	300	6,335	-	-	-	48,414	-	-	47,044	54,749	-	101,793
102	572	Maintenance of Underground Lines	300	-	-	-	-	-	-	-	-	-	-	-
103	572 SFA	Maintenance of Underground Lines SFA	300	-	-	-	-	-	-	-	-	-	-	-
104	573	Maintenance of Misc Trans Plant	300	-	-	-	-	-	-	-	-	-	-	-
105	573 SFA	Maintenance of Misc Trans Plant SFA	300	-	-	-	-	-	-	-	-	-	-	-
106		Total		6,335	-	-	-	88,337	-	-	176,367	94,672	-	271,039
107														
108														
109		Total Transmission O&M Expenses		10,457	2,061	2,061	-	188,190	-	-	52,841,326	200,708	2,061	53,044,095

Note: Data from FERC Form 1 and company's books and records:

	u	v	w	x	y	z	aa	ab	ac	ad	ae	af	ag
	BIG COUNTRY		GREENBELT		SOUTH PLAINS		New SFA		OTHER				
AF	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans		SPP Trans	ERCOT Trans	Total	
110													
111	Regional Market Expenses - Operation												
112	575.1	Operation Supervision & Eng	302	-	-	-	-	-	-	682,615	-	-	682,615
113	575.2	Load Dispatch - Reliability	302	-	-	-	-	-	-	-	-	-	-
114	575.3	Load Dispatch - Monitor/Operate Trans System	302	-	-	-	-	-	-	-	-	-	-
115	575.4	Load Dispatch - Trans Service & Scheduling	302	-	-	-	-	-	-	-	-	-	-
116	575.5	Scheduling, System Control, & Dispatch Services	302	-	-	-	-	-	-	-	-	-	-
117	575.6	Reliability, Planning, & Standards Development	302	-	-	-	-	-	-	-	-	-	-
118	575.7	Transmission Service Studies	302	-	-	-	-	-	-	-	-	-	-
119	575.8	Generation Interconnection Studies	302	-	-	-	-	-	-	-	-	-	-
120		Total		-	-	-	-	-	-	682,615	-	-	682,615
121													
122	Regional Market Expenses - Maintenance												
123	576.1	Operation Supervision & Eng	302	-	-	-	-	-	-	-	-	-	-
124	576.2	Load Dispatch - Reliability	302	-	-	-	-	-	-	-	-	-	-
125	576.3	Load Dispatch - Monitor/Operate Trans System	302	-	-	-	-	-	-	-	-	-	-
126	576.4	Load Dispatch - Trans Service & Scheduling	302	-	-	-	-	-	-	-	-	-	-
127	576.5	Scheduling, System Control, & Dispatch Services	302	-	-	-	-	-	-	-	-	-	-
128		Total		-	-	-	-	-	-	-	-	-	-
129													
130		Total Regional Market O&M Expenses		-	-	-	-	-	-	682,615	-	-	682,615
131													
132	Distribution Expenses - Operation												
133	580	Operations Supervision & Eng	301	-	-	-	-	-	-	-	-	-	-
134	580 SFA	Operations Supervision & Eng SFA	301	-	-	-	-	-	-	-	-	-	-
135	581	Load Dispatching	301	-	-	-	-	-	-	-	-	-	-
136	581 SFA	Load Dispatching SFA	301	-	-	-	-	-	-	-	-	-	-
137	582	Station Expenses	301	-	-	-	-	-	-	-	-	-	-
138	582 SFA	Station Expenses SFA	301	1,704	2,951	1,123	-	8,830	-	248,405	11,657	2,951	263,013
139	583	Overhead Line Expenses	302	-	-	-	-	-	-	-	-	-	-
140	583 SFA	Overhead Line Expenses SFA	302	-	-	-	-	-	-	-	-	-	-
141	584	Underground Line Expenses	302	-	-	-	-	-	-	-	-	-	-
142	584 SFA	Underground Line Expenses SFA	302	-	-	-	-	-	-	-	-	-	-
143	585	Street Lighting & Signal System Expenses	302	-	-	-	-	-	-	-	-	-	-
144	586	Meter Expense	302	-	-	-	-	-	-	38,294	-	-	38,294
145	587	Customer Installations Expenses	302	-	-	-	-	-	-	-	-	-	-
146	588	Misc Expenses	302	-	-	-	-	-	-	-	-	-	-
147	589	Rents	302	-	-	-	-	-	-	-	-	-	-
148		Total		1,704	2,951	1,123	-	8,830	-	286,699	11,657	2,951	301,307
149													
150	Distribution Expenses - Maintenance												
151	590	Maintenance Supervision & Eng	301	-	-	-	-	-	-	-	-	-	-
152	590 SFA	Maintenance Supervision & Eng SFA	301	-	-	-	-	-	-	-	-	-	-
153	591	Maintenance of Structures	301	-	-	-	-	-	-	-	-	-	-
154	591 SFA	Maintenance of Structures SFA	301	-	-	-	-	-	-	-	-	-	-
155	592	Maintenance of Station Equipment	301	-	-	-	-	-	-	-	-	-	-
156	592 SFA	Maintenance of Station Equipment SFA	301	60	104	-	-	183,007	-	1,840,812	183,067	104	2,023,982
157	593	Maintenance of Overhead Lines	302	-	-	-	-	-	-	-	-	-	-
158	593 SFA	Maintenance of Overhead Lines SFA	302	-	-	-	-	-	-	-	-	-	-
159	594	Maintenance of Underground Lines	302	-	-	-	-	-	-	-	-	-	-
160	594 SFA	Maintenance of Underground Lines SFA	302	-	-	-	-	-	-	-	-	-	-
161	595	Maintenance of Line Transformers	302	-	-	-	-	-	-	-	-	-	-
162	595 SFA	Maintenance of Line Transformers SFA	302	-	-	-	-	-	-	-	-	-	-
163	596	Maintenance of Street Lighting & Signal Systems	302	-	-	-	-	-	-	-	-	-	-
164	597	Maintenance of Meters	302	-	-	-	-	-	-	-	-	-	-
165	598	Maintenance of Misc Dist Plant	302	-	-	-	-	-	-	-	-	-	-
166		Total		60	104	-	-	183,007	-	1,840,812	183,067	104	2,023,982
167													
168		Total Distribution O&M Expenses		1,764	3,055	1,123	-	191,836	-	2,127,510	194,724	3,055	2,325,289
169													
170	Customer Accounts Expenses												

Note: Data from FERC Form 1 and company's books and records:

	u	v	w	x	y	z	aa	ab	ac	ad	ae	af	ag
	BIG COUNTRY		GREENBELT		SOUTH PLAINS		New SFA		OTHER				
AF	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans		SPP Trans	ERCOT Trans	Total	
171 901 Supervision	302	-	-	-	-	-	-	-	-	83,180	-	-	83,180
172 902 Meter Reading Expenses	302	-	-	-	-	-	-	-	-	281,143	-	-	281,143
173 903 Customer Records & Collection Expenses	302	-	-	-	-	-	-	-	-	240,795	-	-	240,795
174 904 Uncollectible Accounts	302	-	-	-	-	-	-	-	-	-	-	-	-
175 905 Misc Customer Accounts Expenses	302	-	-	-	-	-	-	-	-	-	-	-	-
176 Total		-	-	-	-	-	-	-	-	605,118	-	-	605,118
177													
178 Customer Service & Informational Expenses													
179 907 Supervision	302	-	-	-	-	-	-	-	-	-	-	-	-
180 908 Meter Reading Expenses	302	-	-	-	-	-	-	-	-	-	-	-	-
181 909 Customer Records & Collection Expenses	302	-	-	-	-	-	-	-	-	-	-	-	-
182 910 Uncollectible Accounts	302	-	-	-	-	-	-	-	-	-	-	-	-
183 Total		-	-	-	-	-	-	-	-	-	-	-	-
184													
185 Sales Expenses													
186 911 Supervision	302	-	-	-	-	-	-	-	-	-	-	-	-
187 912 Demonstrating & Selling	302	-	-	-	-	-	-	-	-	-	-	-	-
188 913 Advertising Expenses	302	-	-	-	-	-	-	-	-	-	-	-	-
189 916 Misc Sales Expenses	302	-	-	-	-	-	-	-	-	-	-	-	-
190 Total		-	-	-	-	-	-	-	-	-	-	-	-
191													
192 Administrative & General Expenses - Operation													
193 920 Admin & Gen Salaries	306	-	-	-	-	-	-	-	-	8,936,263	-	-	8,936,263
194 921 Office Supplies	306	-	-	-	-	-	-	-	-	3,074,656	-	-	3,074,656
195 922 Credits for transfer	306	-	-	-	-	-	-	-	-	(141,718)	-	-	(141,718)
196 923 Outside Services	306	-	-	-	-	-	-	-	-	6,635,891	-	-	6,635,891
197 924 Property Insurance	306	-	-	-	-	-	-	-	-	2,086,260	-	-	2,086,260
198 924 SFA Property Insurance SFA	305	7,664	344	28,884	-	36,413	-	-	-	162,441	72,961	344	235,747
199 925 Injuries & Damages	306	-	-	-	-	-	-	-	-	1,474	-	-	1,474
200 926 Employee Pensions & Benefits	306	-	-	-	-	-	-	-	-	4,658,431	-	-	4,658,431
201 927 Franchise Requirements	306	-	-	-	-	-	-	-	-	-	-	-	-
202 928 Regulatory Commission Expenses	306	-	-	-	-	-	-	-	-	-	-	-	-
203 929 Less Duplicate Charges	306	-	-	-	-	-	-	-	-	-	-	-	-
204 930.1 General Advertising	306	-	-	-	-	-	-	-	-	364,749	-	-	364,749
205 930.2 Miscellaneous General	306	-	-	-	-	-	-	-	-	1,225,171	-	-	1,225,171
206 931 Rents	306	-	-	-	-	-	-	-	-	593,795	-	-	593,795
207 Total		7,664	344	28,884	-	36,413	-	-	-	27,597,414	72,961	344	27,670,719
208													
209 Administrative & General Expenses - Maintenance													
210 935 Maintenance of General Plant	306	-	-	-	-	-	-	-	-	5,290	-	-	5,290
211 Total		-	-	-	-	-	-	-	-	5,290	-	-	5,290
212													
213 Total Administrative & General O&M Expenses before Allocation		7,664	344	28,884	-	36,413	-	-	-	27,602,704	72,961	344	27,676,009
214													
215 A&G Transmission & SFA Allocation	306	30,735	1,975	18,116	-	55,652	-	-	-	2,932,274	104,503	1,975	3,038,752
216 Remaining A&G Less Allocations	306	-	-	-	-	-	-	-	-	24,401,510	-	-	24,401,510
217													
218 Total Administrative & General O&M Expenses		38,400	2,319	47,000	-	92,065	-	-	-	27,496,226	177,464	2,319	27,676,009
219													
220 Total Electric Operations & Maint Expense		50,725	7,441	50,205	-	472,653	-	-	-	292,892,353	573,583	7,441	293,473,377
221													

Note: Data from FERC Form 1 and company's books and records:

	u	v	w	x	y	z	aa	ab	ac	ad	ae	af	ag
		BIG COUNTRY		GREENBELT		SOUTH PLAINS		New SFA		OTHER			
AF	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	Total
222	Depreciation												
223	Intangible Plant	-	-	-	-	-	-	-	-	-	-	-	-
224	Steam Production Plant	-	-	-	-	-	-	-	-	10,544,278	-	-	10,544,278
225	Other Production Plant	-	-	-	-	-	-	-	-	13,978,980	-	-	13,978,980
226	Transmission Plant	-	-	-	-	-	-	-	-	18,497	-	-	18,497
227	Transmission Plant SFA	128,356	922	652,807	-	272,150	-	-	-	110,474	1,053,313	922	1,164,709
228	SCADA GSEC	61	4	12	-	330	-	-	-	319,850	403	4	320,257
229	Distribution Plant	-	-	-	-	-	-	-	-	9,747	-	-	9,747
230	Distribution Plant SFA	3,263	5,650	4,048	-	68,671	-	-	-	1,415,908	75,982	5,650	1,497,540
231	Regional Transmission & Market Operation	-	-	-	-	-	-	-	-	-	-	-	-
232	General Plant	-	-	-	-	-	-	-	-	1,084,538	-	-	1,084,538
233	General Plant Trans & SFA Allocation	172	11	101	-	311	-	-	-	143,828	584	11	144,423
234	Amortization Regulatory Debits	-	-	-	-	-	-	-	-	-	-	-	-
235	Amortization Regulatory Credits	-	-	-	-	-	-	-	-	-	-	-	-
236	Total	131,852	6,588	656,968	-	341,461	-	-	-	27,626,100	1,130,281	6,588	28,762,969
237													
238	Taxes Other Than Income Taxes												
239	SFA Taxes	64,622	2,900	5,386	-	35,188	-	-	-	343,145	105,196	2,900	451,241
240	Common Taxes	18	9	9	-	81	-	-	-	11,958	108	9	12,075
241	Transmission Taxes	17	8	3	-	228	-	-	-	69,975	248	8	70,231
242	Other Taxes	-	-	-	-	-	-	-	-	4,399,039	-	-	4,399,039
243	Total	64,657	2,918	5,397	-	35,497	-	-	-	4,824,117	105,551	2,918	4,932,586
244													
245	Total Utility Operating Expenses	247,233	16,946	712,570	-	849,611	-	-	-	325,342,571	1,809,415	16,946	327,168,932
246													
247	Interest Expense												
248	SFA Interest	182,075	8,172	875,510	-	219,961	-	-	-	1,689,310	1,277,546	8,172	2,975,028
249	Common Interest	-	-	-	-	-	-	-	-	-	-	-	-
250	Transmission Interest	-	-	-	-	-	-	-	-	-	-	-	-
251	Other Interest	-	-	-	-	-	-	-	-	23,100,086	-	-	23,100,086
252	Total	182,075	8,172	875,510	-	219,961	-	-	-	24,789,396	1,277,546	8,172	26,075,114
253													
254	Margin												
255	SFA Margin	17,815	800	1,089,229	-	187,344	-	-	-	482,941	1,294,388	800	1,778,129
256													
257	Total Revenue Requirement	447,123	25,918	2,677,309	-	1,256,916	-	-	-	350,614,908	4,381,349	25,918	355,022,175
258	Total Revenue Requirement less Margin	429,308	25,119	1,588,081	-	1,069,572	-	-	-	350,131,967	3,086,961	25,119	353,244,046
259	Operating Expenses w/o A&G	12,326	5,122	3,205	-	380,588	-	-	-	265,396,128	396,118	5,122	265,797,368
260	Operating Expenses w/o A&G Ratio												
261													
262	Transmission O&M Expenses												
263	Less 560												
264	Transmission O&M Expenses w/o 560												
265	Transmission O&M Expenses w/o 560 Ratio												
266	Less 565												
267	Transmission O&M Expenses w/o 560 and 565												
268	Transmission O&M Expenses w/o 560 and 565 Ratio												
269													
270													
271	Debt Service												
272	Principal												
273	Interest												
274	Total												
275	DSC												
276	Cash Before DS												
277	Less: Depreciation												
278	Less: Interest												
279	Margin												

Note: Reference FERC Form 1 page 450.1 Footnote Data
 Note: The DSC will remain fixed at 1.5 until a FPA Section 205 filing

Golden Spread Electric Cooperative
Summary of Allocation Factors

a	b	c	d	e	f	g	h	i	j	k	m
1	AF	Allocation Factors									
2	-----	Form 1									
3		<u>Wages & Salaries</u>									
4		Production	p354, L20	1,274,017	43.89%						
5		Transmission	p354, L21	341,137	11.75%						
6		Regional Marketing	p354, L22	682,615	23.52%						
7		Distribution	p354, L23	-	0.00%						
8		Cust Acct, Cust Svc, Sales	p354, L24-26	605,118	20.85%						
9		Admin & Gen	p354, L27	8,936,263							
10		Total		11,839,150	100.00%						
11											
12											
13											
14											
15	107										
16											
17											
18											
19											
20	305										
21											
22											
23											
24											
25	306										
26											
27											
28											
29											
30	307										
31											
32											

	BIG COUNTRY		GREENBELT		SOUTH PLAINS		New SFA		OTHER	TOTAL	
	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT			
13	Allocate Wages by DP										
14		4,318	2,159	2,159	0	19,432	0	0	0	2,874,819	2,902,887
15	107	0.15%	0.07%	0.07%	0.00%	0.67%	0.00%	0.00%	0.00%	99.03%	100.00%
17	SFA Investment										
18		5,886,740	2,267,888	25,195,910	-	39,582,213	-	-	-	28,558,286	101,491,037
19		4,684,904	208,892	23,731,344	-	12,555,615	-	-	-	60,310,283	101,491,037
20	305	79.58%	9.21%	94.19%	0.00%	31.72%	0.00%	0.00%	0.00%	211.18%	100.00%
22	Trans & Dist Plant less 350, 359, 360										
23		5,907,607	2,291,014	25,228,996	-	39,722,658	-	-	-	33,171,308	106,321,583
24		4,720,452	235,245	23,764,430	-	12,771,284	-	-	-	64,830,173	106,321,583
25	306	79.90%	10.27%	94.19%	0.00%	32.15%	0.00%	0.00%	0.00%	195.44%	100.00%
27	Trans & Dist Expenses w/o A&G										
28		30,084	35,885	14,492	-	2,309,699	-	-	-	263,407,209	265,797,368
29		12,326	5,122	3,205	-	380,588	-	-	-	265,396,128	265,797,368
30	307	40.97%	14.27%	22.11%	0.00%	16.48%	0.00%	0.00%	0.00%	100.76%	100.00%

Golden Spread Electric Cooperative
Summary of Allocation Factors

a	b	c	d	e	f	g	h	i	j	k	m
1		2	3	4	5	6	7	8	9	10	
		BIG COUNTRY		GREENBELT		SOUTH PLAINS		New SFA		OTHER	TOTAL
		Total/SPP	ERCOT	Total/SPP	ERCOT	Total/SPP	ERCOT	Total/SPP	ERCOT		
33	100 Direct to SFA										0.00%
34	101 Direct - Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
35	102 Delivery Points Member	1.90%		0.63%		5.70%		0.00%		91.77%	100.00%
36	103 Delivery Points Region	1.27%	0.63%	0.63%	0.00%	5.70%	0.00%	0.00%	0.00%	91.77%	100.00%
37	104 Transmission O&M w/Acct 565	0.02%		0.00%		0.34%		0.00%		99.65%	100.00%
38	105 Transmission O&M w/o Acct 565	1.28%		0.12%		25.42%		0.00%		73.18%	100.00%
39	106 Wage & Salary Member	0.22%		0.07%		0.67%		0.00%		99.03%	100.00%
40	107 Wage & Salary Region	0.15%	0.07%	0.07%	0.00%	0.67%	0.00%	0.00%	0.00%	99.03%	100.00%
41	108 Transmission Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
42	109 Total Plant Investment	0.74%	0.29%	3.14%	0.00%	4.98%	0.00%	0.00%	0.00%	90.85%	100.00%
43	200										
44	201 Trans Plant Investment w/o Step-Up	99.15%	0.85%	100.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	
45	202 Trans Plant Investment w/o Step-Up, 350 & 359	99.29%	0.71%	100.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	
46	203 Dist Plant Investment w/o 360	36.61%	63.39%	100.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	
47	204 Delivery Points Region	66.67%	33.33%	100.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	
48	205 Trans & Dist Plant Investment w/o 350, 359, 360	72.06%	27.94%	100.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	
49	206 Direct to Non-Transmission	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	
50	207										
51	208 Delivery Points Region	1.27%	0.63%	0.63%	0.00%	5.70%	0.00%	0.00%	0.00%	100.00%	
52	209 Trans Plant Investment - Accts 355 & 356	100.00%	0.00%	100.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	
53	210 Dist Plant Investment - Acct 362	36.62%	63.38%	100.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	
54	211										
55	212										
56	213 Trans Plant Investment to Transmission Function	99.29%	0.71%	100.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	
57	214 Trans Plant Investment - Accts 355 & 356 to Transmission Function	100.00%	0.00%	100.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	
58	215 Dist Plant Investment to Transmission Function	36.62%	63.38%	100.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	
59	216 Dist Plant Investment - Acct 362 to Transmission Function	36.62%	63.38%	100.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	
60	217 Trans & Dist Plant Investment to Transmission Function	95.25%	4.75%	100.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	
61	300 Transmission to Transmission Function	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	
62	301 Distribution to Transmission Function	9.05%	9.05%	9.05%	9.05%	9.05%	9.05%	9.05%	9.05%	100.00%	
63	302 No Allocation to Transmission Function	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	
64	303										
65	304 All to Non-Transmission	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
66	305 SFA Plant to Transmission Function Ratio	79.58%	9.21%	94.19%	0.00%	31.72%	0.00%	0.00%	0.00%	211.18%	
67	306 Trans & Dist Plant Allocation to Transmission Function	79.90%	10.27%	94.19%	0.00%	32.15%	0.00%	0.00%	0.00%	195.44%	
68	307 Trans & Dist Expense Allocation to Transmission Function	40.97%	14.27%	22.11%	0.00%	16.48%	0.00%	0.00%	0.00%	100.76%	

Golden Spread Electric Cooperative
Summary of SPP 2015 Usage

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
1 Big Country	14,151	15,110	14,353	12,207	12,675	14,158	15,525	16,501	15,737	10,996	12,908	12,915	167,236
2													
3 Greenbelt	27,047	27,685	27,752	27,946	26,258	25,906	27,206	28,417	27,656	27,324	27,549	27,789	328,535
4													
5 South Plains	173,091	174,338	170,819	134,528	125,907	196,471	249,939	282,056	229,125	158,571	157,404	168,614	2,220,863
6													
7 New SFA	-	-	-	-	-	-	-	-	-	-	-	-	-
8													
9 Total SPP Transmission	214,290	217,134	212,924	174,681	164,840	236,534	292,670	326,975	272,518	196,890	197,860	209,318	2,716,634

Golden Spread Electric Cooperative, Inc.

Long-Term Debt

Year Ended December 31, 2015

Note: Data from company's books and records

	a	b	c
	LTD Account 224	Notes Payable Account 231	Total
1 Big Country	4,291,769.49	460,451.18	4,752,220.67
2 Greenbelt	21,841,544.26	348,085.72	22,189,629.98
3 South Plains	20,903,980.16	1,825,403.09	22,729,383.25
4 New SFA			-
5 Other	25,873,480.03	1,885,779.38	27,759,259.41
6 Total	<u>72,910,773.94</u>	<u>4,519,719.37</u>	<u>77,430,493.31</u>
7			
8	Big Country	Big Country	Big Country
9 Beginning Bal	4,358,492.87	460,451.18	4,818,944.05
10 Additions	-	-	-
11 Payments	66,723.38	-	66,723.38
12 Ending Bal	<u>4,291,769.49</u>	<u>460,451.18</u>	<u>4,752,220.67</u>
13			
14	Greenbelt	Greenbelt	Greenbelt
15 Beginning Bal	14,758,140.55	7,609,287.17	22,367,427.72
16 Additions	8,009,548.17	(7,261,201.45)	748,346.72
17 Payments	926,144.46	-	926,144.46
18 Ending Bal	<u>21,841,544.26</u>	<u>348,085.72</u>	<u>22,189,629.98</u>
19			
20	South Plains	South Plains	South Plains
21 Beginning Bal	20,205,957.01	112,749.60	20,318,706.61
22 Additions	1,547,912.52	1,712,653.49	3,260,566.01
23 Payments	849,889.37	-	849,889.37
24 Ending Bal	<u>20,903,980.16</u>	<u>1,825,403.09</u>	<u>22,729,383.25</u>
25			
26	New SFA	New SFA	New SFA
27 Beginning Bal	-	-	-
28 Additions	-	-	-
29 Payments	-	-	-
30 Ending Bal	<u>-</u>	<u>-</u>	<u>-</u>
31			
32	OTHER	OTHER	OTHER
33 Beginning Bal	12,913,709.80	11,416,387.36	24,330,097.16
34 Additions	13,221,699.77	(9,530,607.98)	3,691,091.79
35 Payments	261,929.54	-	261,929.54
36 Ending Bal	<u>25,873,480.03</u>	<u>1,885,779.38</u>	<u>27,759,259.41</u>

Golden Spread Electric Cooperative
Functionalization of Substation Investment

Note: Data from company's books and records

The Acct 352 & 353 Investment consists of distribution substations.
The high side is a transmission voltage and the low side is a distribution voltage.
Only the high side asset cost is assigned to the transmission function.
The allocation of total substation cost to the transmission and distribution function
is based on representative allocation factors based on an analysis of substation owned by GSEC.

Functionalization of Distribution Substation Investment - Sample Data For GSEC Owned Substations

	ERCOT	Balance	Functionalized			Functionalized Percentage			Functionalized w/ Common		Functionalized Percent w/ Common	
			Trans	Dist	Common	Trans	Dist	Common	Trans	Dist	Trans	Dist
Justiceburg	N	241,002	6,437	181,922	52,642	2.67%	75.49%	21.84%	8,236	232,766	3.42%	96.58%
Garza	N	104,772	3,960	79,259	21,553	3.78%	75.65%	20.57%	4,986	99,786	4.76%	95.24%
Fluvanna	N	147,514	9,232	112,289	25,993	6.26%	76.12%	17.62%	11,207	136,307	7.60%	92.40%
Plainview	Y	415,375	29,137	184,396	201,842	7.01%	44.39%	48.59%	56,679	358,695	13.65%	86.35%
Union	N	534,035	50,473	383,882	99,680	9.45%	71.88%	18.67%	62,057	471,978	11.62%	88.38%
Longworth	Y	4,573	-	2,541	2,031	0.00%	55.58%	44.42%	-	4,573	0.00%	100.00%
SNTX	Y	841,841	95,450	574,401	171,990	11.34%	68.23%	20.43%	119,958	721,883	14.25%	85.75%
Haskell Substation	Y	387,839	35,008	237,407	115,424	9.03%	61.21%	29.76%	49,842	337,997	12.85%	87.15%
Nugent Substation	Y	224,588	57,898	141,774	24,916	25.78%	63.13%	11.09%	65,123	159,465	29.00%	71.00%
Dressey	Y	63,935	2,832	45,032	16,071	4.43%	70.43%	25.14%	3,783	60,152	5.92%	94.08%
Novice	Y	142,799	3,263	130,813	8,722	2.28%	91.61%	6.11%	3,475	139,323	2.43%	97.57%
Gouldbusk	Y	227,512	13,400	149,190	64,922	5.89%	65.57%	28.54%	18,751	208,761	8.24%	91.76%
Mertzon	Y	448,782	14,098	371,410	63,274	3.14%	82.76%	14.10%	16,411	432,371	3.66%	96.34%
Grape Creek	Y	394,386	15,360	283,512	95,514	3.89%	71.89%	24.22%	20,269	374,117	5.14%	94.86%
Sterling City	Y	348,795	14,170	264,060	70,564	4.06%	75.71%	20.23%	17,764	331,031	5.09%	94.91%
Silver	Y	409,455	13,748	312,972	82,736	3.36%	76.44%	20.21%	17,229	392,226	4.21%	95.79%
Harriet	Y	518,450	8,475	419,893	90,082	1.63%	80.99%	17.38%	10,257	508,193	1.98%	98.02%
Lake Nasworthy	Y	339,088	15,250	235,802	88,036	4.50%	69.54%	25.96%	20,598	318,491	6.07%	93.93%
Barnhart	Y	352,419	10,727	267,829	73,864	3.04%	76.00%	20.96%	13,571	338,848	3.85%	96.15%
Veribest	Y	287,113	10,479	191,759	84,875	3.65%	66.79%	29.56%	14,877	272,236	5.18%	94.82%
Orient	Y	612,595	92,986	460,644	58,965	15.18%	75.20%	9.63%	102,890	509,705	16.80%	83.20%
TOTAL		7,046,867	502,385	5,030,786	1,513,697	7.13%	71.39%	21.48%	637,962	6,408,905	9.05%	90.95%

Golden Spread Electric Cooperative
Delivery Points

	a	b	c	d	e	f	g	h	i	j	k	l	m	
	Total	SSR Other	SSR SFA	Other SPP	Other ERCOT	SFA SPP	SFA ERCOT	Total	SFA SPP %	SFA ERCOT %	SFA % Total	SFA % SFA		
1 Bailey County	8	8	0	8	0	0	0	8	0.00%	0.00%	0.00%	0.00%		
2 Big Country	25	19	6	19	0	4	2	25	16.67%	6.25%	1.90%	10.71%		
3 Coleman	13	10	3	0	10	0	3	13	0.00%	9.38%	0.95%	5.36%		
4 Concho	27	15	12	0	15	0	12	27	0.00%	37.50%	3.80%	21.43%		
5 Deaf Smith	21	21	0	21	0	0	0	21	0.00%	0.00%	0.00%	0.00%		
6 Greenbelt	10	8	2	8	0	2	0	10	8.33%	0.00%	0.63%	3.57%		
7 Lamb County	18	18	0	18	0	0	0	18	0.00%	0.00%	0.00%	0.00%		
8 Lighthouse	29	29	0	29	0	0	0	29	0.00%	0.00%	0.00%	0.00%		
9 Lyntegar	41	41	0	41	0	0	0	41	0.00%	0.00%	0.00%	0.00%		
10 North Plains	8	8	0	8	0	0	0	8	0.00%	0.00%	0.00%	0.00%		
11 Rita Blanca	14	14	0	14	0	0	0	14	0.00%	0.00%	0.00%	0.00%		
12 South Plains	22	4	18	4	0	18	0	22	75.00%	0.00%	5.70%	32.14%		
13 Swisher	3	3	0	3	0	0	0	3	0.00%	0.00%	0.00%	0.00%		
14 SWTEC	31	31	0	0	31	0	0	31	0.00%	0.00%	0.00%	0.00%		
15 Taylor	37	22	15	0	22	0	15	37	0.00%	46.88%	4.75%	26.79%		
16 Tri-County	9	9	0	9	0	0	0	9	0.00%	0.00%	0.00%	0.00%		
17 New SFA	0	0	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%		
18 Total	316	260	56	182	78	24	32	316	100.00%	100.00%	17.72%	100.00%		
19		82.28%	17.72%	57.59%	24.68%	42.86%	57.14%							
20														
21		Other		Big Country		Greenbelt		South Plains		New SFA		Total		
22														
23		SPP	ERCOT	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT	Total
24														
25 Delivery Points		182	108	4	2	2	0	18	0	0	0	206	110	316
26 Ratio		57.59%	34.18%	1.27%	0.63%	0.63%	0.00%	5.70%	0.00%	0.00%	0.00%	65.19%	34.81%	100.00%
27														
28 DP For Individual		62.76%	37.24%	66.67%	33.33%	100.00%	0.00%	100.00%	0.00%	0.00%	0.00%			

Note: Data from company's books and records

Golden Spread Electric Cooperative
Depreciation Rates

Note: Data from FERC Form 1

Account	Rate
1 350	2.75
2 353	2.75
3 355	2.75
4 356	2.75
5 390	6.67
6 391	20.00
7 392	20.00
8 397	20.00
9 399	10.00
10 101	6.67

Golden Spread Electric Cooperative
Detailed Summary of SPP 2015 Usage

Note: Data from company's books and records

	Service Level	Load On Trans	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total		
Big Country (SPP)																	
1	GRAHAM INTERCHANG	kW	1	Yes	6,372	7,326	7,507	5,596	5,970	7,200	12,669	16,501	7,821	4,640	5,494	6,063	93,158
2	POST (YANCY)	kW	1	Yes	7,780	7,784	6,847	6,611	6,705	6,958	2,856	-	7,916	6,356	7,414	6,852	74,078
4	New DP (As needed)	kW															-
5	Total	kW			14,151	15,110	14,353	12,207	12,675	14,158	15,525	16,501	15,737	10,996	12,908	12,915	167,236
6	Less: No																-
7	Adjusted Total				14,151	15,110	14,353	12,207	12,675	14,158	15,525	16,501	15,737	10,996	12,908	12,915	167,236
8																	
9	Note: GSEC transmission serves all of the Big Country SPP load.																
10																	
Greenbelt																	
12	HOWARD 69	kW	1	Yes	6,831	8,267	8,423	8,597	6,854	8,412	8,827	9,854	9,231	8,795	9,147	8,980	102,217
13	HOWARD 115	kW	1	Yes	20,217	19,418	19,328	19,350	19,404	17,494	18,379	18,563	18,425	18,529	18,403	18,809	226,318
14	HOWARDWICK	kW	1	No	1,279	1,216	1,046	564	478	1,123	1,411	1,145	1,189	1,038	584	738	11,812
15	KELLERVILLE	kW	1	No	3,052	2,538	2,071	3,670	1,657	2,223	2,244	3,776	3,858	1,989	2,694	2,208	31,979
16	CLARENDON	kW	1	No	1,662	1,534	1,357	2,792	721	2,757	4,920	4,204	4,141	1,649	852	929	27,518
17	SHAMROCK	kW	1	No	1,694	1,489	1,159	880	1,318	1,878	2,305	1,659	1,969	1,753	928	1,049	18,083
18	WELLINGTON	kW	1	No	3,074	2,879	2,761	2,091	608	2,761	5,308	5,642	5,360	3,002	2,852	2,891	39,230
19	New DP (As needed)	kW															-
20	Total	kW			37,809	37,341	36,146	37,944	31,040	36,647	43,394	44,844	44,173	36,755	35,459	35,604	457,155
21	Less: No				(10,762)	(9,656)	(8,394)	(9,998)	(4,782)	(10,742)	(16,188)	(16,427)	(16,517)	(9,432)	(7,910)	(7,815)	(128,621)
22	Adjusted Total				27,047	27,685	27,752	27,946	26,258	25,906	27,206	28,417	27,656	27,324	27,549	27,789	328,535
23																	
24																	
South Plains																	
26	ABERNATHY	kW	1	Yes	2,703	2,621	2,659	6,999	1,714	14,181	22,472	22,359	15,372	4,391	2,438	3,011	100,920
27	ACUFF STATION	kW	1	Yes	4,497	3,253	3,415	2,566	2,667	4,105	6,428	7,880	7,005	3,340	2,997	3,580	51,733
28	BECTON STATION	kW	1	Yes	1,264	1,231	1,213	2,722	817	3,477	5,754	9,216	3,511	1,254	1,034	1,230	32,721
29	CROSBY COUNTY INT	kW	1	Yes	16,775	13,685	14,327	15,624	11,986	13,928	21,573	29,889	27,040	11,332	14,609	9,420	200,189
30	ERSKINE SUB	kW	1	Yes	10,165	9,402	10,167	4,017	4,389	8,170	9,800	10,651	9,050	7,327	7,251	10,632	101,020
31	FRANKFORD	kW	1	Yes	15,388	16,111	15,852	17,492	17,097	22,642	25,804	26,105	21,825	18,944	13,292	17,472	228,025
32	HALFWAY STATION	kW	1	Yes	1,058	1,037	929	6,307	877	7,392	13,500	13,396	8,325	3,745	985	1,115	58,666
33	HETTLER STATION	kW	1	Yes	6,947	7,059	7,137	4,424	4,551	6,441	7,813	8,828	7,139	5,489	7,033	7,061	79,920
34	IDALOU STATION	kW	1	Yes	1,917	2,033	2,077	1,742	1,401	2,537	4,815	8,537	7,003	1,803	1,678	2,275	37,817
35	NEW DEAL	kW	1	Yes	2,566	2,588	2,581	1,935	1,268	2,129	3,579	4,321	2,856	1,693	2,011	2,786	30,314
36	QUAKER SUB	kW	1	Yes	21,305	29,316	29,885	27,797	14,507	19,623	22,702	24,913	21,211	17,082	17,693	24,399	270,433
37	POSEY/WOLFFORTH	kW	3	Yes	14,253	14,600	14,388	10,440	10,472	14,109	18,307	18,914	16,221	14,589	13,879	17,781	177,953
38	SHALLOWATER STATI	kW	1	Yes	8,669	9,208	9,056	6,002	5,821	8,043	10,370	11,013	9,132	7,123	7,441	9,615	101,491
39	SLATON	kW	1	Yes	1,473	1,468	7	1,636	1,870	2,621	3,467	4,573	4,515	2,208	1,194	1,251	26,281
40	WOODROW	kW	1	Yes	18,986	10,044	10,676	6,302	13,397	17,982	22,064	24,705	20,963	15,001	18,970	19,440	198,531
41	YUMA	kW	1	Yes	30,516	32,396	31,694	3,082	22,198	31,358	34,303	36,893	30,463	24,599	25,399	33,888	336,790
42	New DP (As needed)	kW															-
43	Total				158,481	156,052	156,061	119,088	115,030	178,737	232,751	262,192	211,630	139,921	137,905	164,955	2,032,803
44	Less: No																-
45	Less: OATT Actual	kW			(5,390)	(1,714)	(5,242)	(4,560)	(9,123)	(2,266)	(2,812)	(136)	(2,505)	(1,350)	(501)	(16,341)	(51,940)
46	Add: OATT Contract	kW			20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	240,000
47	Total Adjusted				173,091	174,338	170,819	134,528	125,907	196,471	249,939	282,056	229,125	158,571	157,404	168,614	2,220,863
48																	
New SFA																	
50		kW	1														-
51		kW	1														-
52	Total				-	-	-	-	-	-	-	-	-	-	-	-	-
53	Less:																-
54	Total Adjusted				-	-	-	-	-	-	-	-	-	-	-	-	-
55																	
56	Total SPP Transmission				214,290	217,134	212,924	174,681	164,840	236,534	292,670	326,975	272,518	196,890	197,860	209,318	2,716,634

Golden Spread Electric Cooperative
Comparison of SPP Transmission Revenue Requirement

		2015 Form 1 Data - Proposed Formula Rate Template					2015 Form 1 Data - Existing Formula Rate Template					Differences				
		Total SPP	Big Country	Greenbelt	South Plains	New SFA	Total SPP	Big Country	Greenbelt	South Plains	New SFA	Total SPP	Big Country	Greenbelt	South Plains	New SFA
<u>Rate</u>																
Annual	\$/kW/yr	13.68	32.04	97.80	6.84	-	12.78	22.71	53.16	4.80	-	0.90	9.33	44.64	2.04	-
Monthly	\$/kW/mon	1.14	2.67	8.15	0.57	-	1.07	1.89	4.43	0.40	-	0.07	0.78	3.72	0.17	-
Weekly	\$/kW/week	0.26	0.62	1.88	0.13	-	0.25	0.44	1.02	0.09	-	0.01	0.18	0.86	0.04	-
Daily	\$/kW/day	0.05	0.12	0.38	0.03	-	0.05	0.09	0.20	0.02	-	-	0.03	0.18	0.01	-
Hourly	\$/kW/hour	-	0.01	0.02	-	-	-	0.01	0.01	-	-	-	-	0.01	-	-
Billing Units w/Losses	kW		-	-	20,290	-		-	-	20,290	-		-	-	-	-
Monthly Revenue	\$/mon		-	-	11,565	-		-	-	8,116	-		-	-	3,449	-
Annual Revenue	\$/yr		-	-	138,784	-		-	-	97,392	-		-	-	41,392	-